

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

DIVISION OF ACCOUNTS

THIRTY-SIXTH ANNUAL REPORT

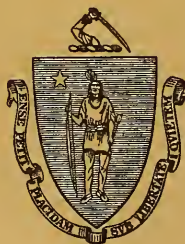
ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1941

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, October 1, 1943.

As Commissioner of Corporations and Taxation, I submit herewith the Thirty-sixth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1941. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

AY 29 1957

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1941

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:—I submit herewith the Thirty-sixth Annual Report on the Statistics of Municipal Finances for the year ending December 31, 1941.

As in previous years, the financial transactions of the cities and towns are reported on a cash basis. A person desiring to observe the trend of revenue and current charges may use a series of reports covering several years and thus arrive at conclusions regarding the financial situation of any of the three hundred fifty-one municipalities in Massachusetts.

The tables showing excess or deficiency of revenue for current charges for the cities and large towns for the five years 1937 to 1941 which are shown on pages xviii to xxi show that several municipalities which have been showing deficiencies in the earlier years are showing an excess for the year 1941. Twenty-eight of the thirty-nine cities show an excess of revenue over the current charges against revenue in 1941 while in 1940 only twenty of the cities reported an excess. In the towns over 5,000 in population, every town showed an excess in the year 1941.

This improved condition has a number of causes, namely, better financing by cities and towns, improved industrial conditions in general, reduction in welfare expenses, together with conservative expenditures in the several departments, particularly in highways.

Unemployment relief in cooperation with the Federal Government continued through the year 1941 but to a smaller extent than in previous years. In the case of these expenditures, the labor cost is borne by the Federal Government and only the expense of administration, transportation of workers, and a portion of the material costs are charged to the municipalities. These projects have been largely for desirable improvements and wherever possible have been classified under appropriate headings, but the cost of administration covering all projects, transportation of workers, and miscellaneous expenses not definitely allocated have been included in unclassified expenses.

The body of the report covers the year 1941 only, but tables shown on pages xxxi to xxxvii show the outstanding net funded debt and tax title loans of all cities and towns on January 1, 1943.

The following table shows the funded debt, exclusive of tax title loans, as reported to this division on January 1 of each year from 1929 to 1943, together with the increase or decrease of debt in each year:

Year	Debt—January 1	Increase or Decrease Compared with Previous Year	
		Increase	Decrease
1929	\$281,084,911	\$1,924,278	—
1930	283,601,976	2,517,065	—
1931	303,725,731	20,123,755	—
1932	316,484,599	12,758,868	—
1933	311,666,745	—	\$4,817,854
1934	311,119,041	—	547,704
1935	305,615,776	—	5,503,265
1936	298,699,832	—	6,915,944
1937	293,581,864	—	5,117,968
1938	281,891,942	—	11,689,922
1939	293,371,915	11,479,973	—
1940	286,625,970	—	6,745,945
1941	274,452,834	—	12,173,136
1942	261,877,626	—	12,575,208
1943	242,098,909	—	19,778,717

In each of the years since January 1, 1933, except that from January 1, 1938 to January 1, 1939 there has been a substantial decrease in the net funded debt of cities and towns, and in the year from January 1, 1942 to January 1, 1943 the decrease was \$19,778,717, a much larger decrease than in any previous year. The debt has now been reduced to \$242,098,909, the lowest figure since the close of the year 1924, when the debt for all municipalities was \$246,696,377.

The restriction in building programs and the limitations on the purchase of heavy equipment because of the necessities of the national war program have contributed largely to the greater reduction in net indebtedness during the year 1942, and it may be expected that these conditions will reduce the net indebtedness further at the close of the year 1943. In fact, reports to this office indicate a debt reduction of more than \$28,000,000 during the present calendar year.

The total amount of funded debt borrowed in the year 1942 was \$12,367,861, consisting of \$11,436,036 borrowed by the thirty-nine cities and \$931,825 borrowed by the three hundred twelve towns. Of the total amount of \$12,367,861, \$6,488,855 consisted of Municipal Relief loans; \$1,137,350 of Defense loans; and \$1,000,000 to refund over-lay deficits in the City of Boston. The remaining \$3,741,656 included loans for service enterprises consisting of \$977,631 for water supply and water mains, \$300,000 for municipal light plants, and \$75,000 for Dorchester Rapid Transit in Boston; cemetery loans of \$55,000; and general loans of \$2,334,025. The general loans, so-called, were issued for sewers \$1,123,000; highways and bridges \$647,950; municipal buildings \$41,500; departmental equipment \$36,635; purchase of land of Narrow Gauge railroad in Winthrop \$28,000; war allowances \$15,000; municipal airport in Orange \$11,240; final judgments \$9,500; and emergency loans issued under Clause 9 of Section 8 of Chapter 44 of General Laws \$421,200. These emergency loans were issued for appropriations approved by the board consisting of the Attorney General, the State Treasurer, and the Director of Accounts, and were principally for additional emergency fuel supplies in the cities.

Municipal Relief loans were approved by the Emergency Finance Board under the provisions of Chapter 92 of the Acts of 1941, as in each of the years since the enactment of the law authorizing the Emergency Finance Board in 1933. Municipal Relief loans were approved in 1942 for \$6,488,855, of which the amount of \$3,466,700 was for Federal emergency unemployment relief projects and \$3,022,155 for the various classifications of public welfare and soldiers' relief.

Municipal Relief loans incurred under special acts of the Legislature since 1933 are shown in the following table, which gives the amounts borrowed by the cities and towns in each year from 1933 to 1942 inclusive.

Chapter 307, Acts of 1933	\$12,212,053.23
Chapter 335, Acts of 1934	1,533,500.00
Chapter 188, Acts of 1935	14,180,220.00
Chapter 80, Acts of 1936	13,679,345.27
Chapter 107, Acts of 1937	11,657,200.00
Chapter 58, Acts of 1938	15,886,150.00
Chapter 72, Acts of 1939 (1939 issues)	14,078,150.00
Chapter 72, Acts of 1939 (1940 issues)	13,222,200.00
Chapter 92, Acts of 1941 (1941 issues)	9,541,500.00
Chapter 92, Acts of 1942 (1942 issues)	6,488,855.00
Total	<u>\$112,479,173.50</u>

The amount of these loans outstanding on January 1, 1943 was \$57,701,305.

Municipal Relief loans have been issued only upon the approval of the Emergency Finance Board established by Chapter 49 of the Acts of 1933 and continued by subsequent acts. The board consists of five members, the State Treasurer, the Director of Accounts, and three members appointed by the Governor. This board examines carefully each application by a city or town for permission to borrow, and fixes the term of the loan and the amount that may be borrowed for the purposes set forth in the act, including the various classifications of public welfare, soldiers' benefits, Federal unemployment relief projects, and the installation of the Federal Surplus Commodity Stamp Plan. Loans have been authorized for periods not exceeding ten years, as fixed by the board.

Chapter 44 of the Acts of 1943 has authorized Municipal Relief loans during the years 1943 and 1944 under terms similar to the authorizations of previous years, except that loans issued in 1943 and 1944 for this purpose will be within the debt limit established under Section 10 of Chapter 44 of the General Laws.

The Emergency Finance Board has also the power of approval or disapproval of loans from the Commonwealth to cities and towns based on the amount of tax titles held. These loans are issued for one year but may be renewed with the permission of the board. The amount of these loans outstanding on January 1, 1943 was \$8,984,290.25.

These loans are all being paid from the proceeds of tax title redemptions and it is expected that all the loans will be paid without the levying of a single dollar of additional tax. In 1942, tax title loans approved totaled \$543,914 and the amounts received from tax title redemptions in that year totaled \$4,010,974.55.

For the year 1941 statistics are presented in this report for all the cities and towns in Massachusetts, consisting of thirty-nine cities, eighty-six towns over 5,000 population and two hundred twenty-six towns under 5,000 population, as established by the Federal census of 1940.

In the year 1941, total revenue for current charges increased from \$341,434,459 in 1940 to \$344,931,106, a net increase of \$3,496,647 or 1.02 per cent. There was a decrease in revenue from taxes, from special assessments for expenses, and from interest, and also a slight decrease in licenses. These decreases were offset by increases from fines and forfeits, grants and gifts for expenses, and all other general revenue, and also by increases in commercial revenue from privileges, departmental receipts, public service enterprises, cemeteries, and premiums on loans.

Revenue from taxes decreased from \$230,224,630 in 1940 to \$226,222,331, a decrease of \$4,002,299 or 1.74 per cent. Grants and gifts for expenses increased from \$32,137,081 in 1940 to \$35,093,194 in 1941, an increase of \$2,956,113 or 9.20 per cent; privileges increased from \$8,018,326 in 1940 to \$9,944,078 in 1941, an increase of \$1,925,752 or 24.02 per cent; departmental receipts increased from \$28,381,508 in 1940 to \$29,613,689 in 1941, an increase of \$1,232,181 or 4.34 per cent; and revenue from public service enterprises increased from \$31,506,651 in 1940 to \$33,326,406 in 1941, an increase of \$1,819,755 or 5.78 per cent.

Revenue from taxes consists of property and poll taxes collected by the municipalities, income taxes collected by the State and distributed to the cities and towns, and corporation and public service taxes collected by the State and distributed to the cities and towns in accordance with law.

Receipts from property, poll, and income taxes, available for municipal expenses decreased from \$218,802,736 in 1940 to \$214,357,992 in 1941, a decrease of \$4,444,744, while receipts from the State for corporation taxes increased from \$11,421,894 in 1940 to \$11,864,339 in 1941, an increase of \$442,445. The amount shown as taxes in this table does not represent the total amount of taxes collected by cities and towns, since the amounts assessed upon the cities and towns for the settlement of the State tax and the various county taxes are handled under our system of classification as agency accounts and appear in this report only in Table I for each municipality. The total amount collected by the cities and towns in 1941 as agency collections for the State and the various counties was \$27,724,504.77, of which \$16,516,281.85 consisted of taxes and licenses for the State, and \$11,208,222.92 represented taxes for the various counties. The State tax which was \$16,000,000 in 1940 was set at \$16,500,000 for the year 1941.

The total amount of income tax distributed to cities and towns, which was \$16,708,275 in 1940, amounted to \$18,085,181 in 1941, an increase of \$1,376,906 or 8.24 per cent.

The total amount received from grants and gifts for expenses in 1941 was \$35,093,194, compared with \$32,137,081 in 1940, an increase of \$2,956,113. The amount received in 1941 consisted of \$19,953,542 in grants from the Federal Government; \$14,519,295 from the State; \$357,264 from the various counties as grants from dog licenses; and \$263,093 gifts from individuals and other sources.

Grants from the Federal Government increased from \$17,731,364 in 1940 to \$19,953,542 in 1941, an increase of \$2,222,178; grants from the State increased from \$13,793,419 in 1940 to \$14,519,295 in 1941, an increase of \$725,876; grants from the county on account of dog licenses decreased from \$375,717 in 1940 to \$357,264 in 1941, a decrease of \$18,453; and gifts from individuals and other sources increased from \$236,581 in 1940 to \$263,093 in 1941, an increase of \$26,512.

Federal grants included \$15,272,005 for old age assistance; \$2,707,050 for aid to dependent children; \$1,572,208 for vocational education of defense workers; \$381,691 for vocational education under the Smith-Hughes Act and the George-Deen Act; and \$20,588 for various special grants.

The amount of \$14,519,295 received from the State included \$10,000,000 distributed to the cities and towns from the Highway Fund in accordance with the provisions of Chapter 420 of the Acts of 1941; \$1,360,433 distributed for highway purposes in accordance with Chapter 81 of the General Laws; \$100,000 to the City of Boston for the Sumner Traffic Tunnel; and \$26,396 for the Boston Port Authority. The remaining \$3,032,466 consisted of grants for educational purposes, together with a small amount for armories, inspection of animals, and forestry.

The item of privileges, in which an increase of \$1,925,752 is shown, consists for the most part of the motor vehicle excise tax but includes also a small amount of minor privileges for the use of public property.

The increase in departmental receipts of \$1,232,181 included increases under every departmental heading except general government and highways, but the principal increase was in receipts from charities and soldiers' benefits which increased from a total of \$21,711,439.71 in 1940 to \$22,760,772.63 in 1941, an increase of \$1,049,332.92 or 4.83 per cent.

This increase in receipts from charities may be attributed to the increased amount of reimbursements from the State for old age assistance; aid to dependent children; and temporary aid, support and burials of persons for whose care the State is responsible. There were also considerable amounts received as reimbursements from other cities and towns.

Revenue from public service enterprises increased from \$31,506,651 in 1940 to \$33,326,406 in 1941, a total increase of \$1,819,755. Earnings from electric light plants increased from \$7,869,062.55 to \$8,575,480.63, an increase of \$706,418.08 or 8.98 per cent, while receipts from water departments increased from \$19,402,185.18 to \$20,487,528.78, an increase of \$1,085,343.60 or 5.59 per cent.

Receipts from other public service enterprises increased from \$4,235,403.71 in 1940 to \$4,263,396.82 in 1941. The total amount received in 1941 from other public service enterprises consisted of revenue from the following sources: street railway properties, \$2,595,439.97; Sumner Traffic Tunnel, \$1,010,428.47; printing department (Boston), \$491,334.99; markets (Boston), \$91,163.94; ferries (Boston), \$22,719.47; docks and wharves, \$17,137.75; "City Record" (Boston), \$16,149.43; Clam Chlorination Plant (Newburyport), \$10,990.29; Land and Water Board (Essex), \$4,025.51; public scales, \$2,386.76; herring and alewife fisheries, \$1,248.00; Academy of Music (Northampton), \$372.24.

The total current charges against revenue decreased from \$338,790,428 in 1940 to \$327,563,628 in 1941, a total decrease of \$11,226,800 or 3.31 per cent. Total expenditures for maintenance and operation decreased from \$284,677,291 to \$276,928,307, a net decrease of \$7,748,984 or 2.72 per cent. Interest decreased from \$13,197,891 in 1940 to \$12,169,872 in 1941, a decrease of \$1,028,019 or 7.79 per cent, and total debt charges from revenue decreased from \$40,915,246 to \$38,465,449, a decrease of \$2,449,797 or 5.99 per cent.

Although the total payments for maintenance and operation decreased from \$284,677,291 in 1940 to \$276,928,307 in 1941, a decrease of \$7,748,984 or 2.72 per cent, there were a few departmental functions which showed increases over the expenditures for 1940. Protection of persons and property increased from \$35,315,706 in 1940 to \$36,079,592 in 1941, an increase of \$763,886 or 2.16 per cent, doubtless caused by various expenses on account of civilian defense. Health and sanitation increased from \$17,196,015 in 1940 to \$17,685,460 in 1941, an increase of \$489,445 or 2.85 per cent. Schools showed an increase from \$73,916,728 in 1940 to \$75,401,435 in 1941, an increase of \$1,484,707 or 2.01 per cent; libraries increased from \$4,330,226 in 1940 to \$4,339,226 in 1941, an increase of \$9,000 or 0.21 per cent; pensions increased from \$7,556,636 in 1940 to \$7,961,960 in 1941, an increase of \$405,324 or 5.36 per cent. The increase in total expenditures for schools, \$1,484,707, is more than offset by the grant received from the Federal Government for vocational education of defense workers, which amounted to \$1,572,208 included in the grants and gifts for expenses. The increase of \$405,324 in the charges for pensions is caused by the larger amounts contributed to municipal retirement funds.

Decreases in departmental charges occurred as follows: general government decreased from \$11,976,423 in 1940 to \$11,847,996 in 1941, a decrease of \$128,427 or 1.07 per cent; highways decreased from \$24,013,818 in 1940 to \$21,882,869 in 1941, a decrease of \$2,130,949 or 8.87 per cent; charities decreased from \$76,177,878 in 1940 to \$69,667,699 in 1941, a decrease of \$6,510,179 or 8.55 per cent; soldiers' benefits decreased from \$4,320,673 in 1940 to \$3,520,973, a decrease of \$799,700 or 18.51 per cent; recreation decreased from \$5,491,925 in 1940 to \$4,984,180 in 1941, a decrease of \$507,745 or 9.25 per cent; unclassified expenses decreased from \$7,396,205 in 1940 to \$5,372,051, a decrease of \$2,024,154 or 27.37 per cent.

This large decrease in the unclassified expenditures is accounted for principally by the fact that the Boston Elevated deficiency which for several years has been assessed upon the cities and towns which are benefited by the service of the company was not assessed in the year 1941 because of some legal questions which had not been decided. This deficiency if assessed would have amounted to \$2,341,167.29.

A summary of the expenditures included under the heading of unclassified is as follows:

Damage settlements	\$607,863
Printing municipal documents, etc.	202,980
Memorial Day	108,007
Rent, etc., for military organizations	100,434
Care of soldiers' graves	27,398
Insurance not distributed	532,488
Boston Elevated Street Railway accounts	119,499
W.P.A. administration and undistributed items	1,979,481
All other	1,693,901
	<hr/>
	\$5,372,051

Payments for the maintenance of public service enterprises, exclusive of debt and interest charges, increased from \$15,226,438 in 1940 to \$16,388,732 in 1941, an increase of \$1,162,294 or 7.63 per cent. The maintenance charges for electric light plants increased from \$5,501,985.52 in 1940 to \$6,174,370.52 in 1941, an increase of \$672,385 or 12.22 per cent; the charges for water departments increased from \$8,724,138.91 to \$9,166,595.68, an increase of \$442,456.77 or 5.07 per cent. Maintenance of all other public service enterprises increased from \$1,000,313.04 to \$1,047,766.11, an increase of \$47,453.07 or 4.74 per cent.

Charges for miscellaneous public service enterprises in 1941 were as follows: street railway properties, \$34,921.02; Sumner Traffic Tunnel, \$232,877.29; printing department (Boston), \$464,515.18; markets (Boston), \$27,394.44; ferries (Boston), \$233,512.55; docks and wharves, \$9,795.46; "City Record" (Boston), \$24,264.56; Clam Chlorination Plant (Newburyport), \$10,196.13; Land and Water Board (Essex), \$1,724.04; public scales, \$7,159.07; herring and alewife fisheries, \$1,236.92; Academy of Music (Northampton), \$169.45.

Expenditures for outlays in 1941 were \$25,549,038.60 while in 1940 the amount was \$26,077,992.85, a total decrease of \$528,954.25. The full impact of the restrictions in the purchase of heavy equipment and building supplies had not been felt in 1941, so that the accounts showed increased outlays in a few departments, such as protection of persons and property, highways, libraries, and unclassified. There were also increased outlays in public service enterprises for electric light plants and water departments, and also in cemeteries. All other departments showed decreased expenditures for outlays.

The term "outlays" as used in this report represents expenditures for construction or permanent improvements, regardless of whether the appropriation is made from loans, grants, or taxation. The amount of grants and gifts for outlays received in 1941 was \$669,890.66, of which \$628,359.65 represented grants from the Federal Government for Public Works Administration projects. During the year 1933 to 1941 inclusive, grants for outlays received by cities and towns from the Federal Government have amounted to nearly twenty-five million dollars.

Included in the tables of this report under the heading of sinking and other permanent funds are the security transactions during the year 1941 of the various sinking

funds, investment funds, retirement funds, and other trust funds held by the cities and towns.

A comparison of revenue for current charges and current charges against revenue for the years 1940 and 1941 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of maintenance of each function of government as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1940	1941	PERCENTAGES	
			1940	1941
Taxes	\$230,224,630	\$226,222,331	67.43	65.59
Licenses and permits	5,348,075	5,343,643	1.56	1.55
Fines and forfeits	341,237	459,034	0.10	0.13
Grants and gifts (for expenses)	32,137,081	35,093,194	9.41	10.18
All other general revenue	21,706	82,211	0.01	0.02
Special assessments (for expenses)	749,955	381,400	0.22	0.11
Privileges	8,018,326	9,944,078	2.35	2.88
Departmental	28,381,508	29,613,689	8.31	8.59
Public service enterprises	31,506,651	33,326,406	9.23	9.66
Cemeteries	893,374	934,720	0.26	0.27
Interest	3,754,601	3,416,728	1.10	0.99
Premiums	57,315	113,672	0.02	0.03
TOTALS	\$341,434,459	\$344,931,106	100.00	100.00

Current Charges against Revenue.

CLASSIFICATION.	1940	1941	PERCENTAGES	
			1940	1941
General government	\$11,976,423	\$11,847,996	3.53	3.62
Protection of persons and property	35,315,706	36,079,592	10.42	11.01
Health and sanitation	17,196,015	17,685,460	5.08	5.40
Highways	24,013,818	21,882,869	7.09	6.68
Charities	76,177,878	69,667,699	22.49	21.27
Soldiers' benefits	4,320,673	3,520,973	1.28	1.08
Schools	73,916,728	75,401,435	21.82	23.02
Libraries	4,330,226	4,339,226	1.28	1.32
Recreation	5,491,925	4,984,180	1.62	1.52
Pensions	7,556,636	7,961,960	2.23	2.43
Unclassified	7,396,205	5,372,051	2.18	1.64
Public service enterprises	15,226,438	16,388,732	4.49	5.00
Cemeteries	1,424,518	1,458,101	0.42	0.45
Administration of trust funds	334,102	338,033	0.10	0.10
Maintenance and operation	\$284,677,291	\$276,928,307	84.03	84.54
Interest	13,197,891	12,169,872	3.89	3.72
Debt from revenue	34,003,944	32,893,838	10.04	10.04
Tax title redemptions to State	5,569,888	4,609,752	1.64	1.41
Transfers to sinking funds from revenue	1,341,414	961,859	0.40	0.29
TOTALS	\$338,790,428	\$327,563,628	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1940	1941
Departmental	\$20,526,192.09	\$19,585,636.71
General government	276,486.83	257,735.72
Protection of persons and property	947,123.69	1,385,002.14
Health and sanitation	5,444,256.75	3,853,846.74
Highways	8,004,030.76	10,038,395.98
Charities	351,586.02	266,536.31
Schools	3,858,693.27	2,123,091.33
Libraries	100,248.18	132,374.01
Recreation	1,025,084.46	793,770.96
Unclassified	518,682.13	734,883.52
Public service enterprises	5,279,269.20	5,686,624.94
Electric light	1,549,734.88	1,579,059.94
Water	3,193,064.19	3,732,828.05
All other	536,470.13	374,736.95
Cemeteries	272,531.66	276,776.95
TOTALS	\$26,077,992.85	\$25,549,038.60

THE DEBT BURDEN

The net funded debt at the close of the year 1941 was \$261,877,626, as compared with \$274,452,834 at the close of the year 1940, a decrease of \$12,575,208 or 4.58 per cent. The total funded debt issued during the year 1941 was \$22,381,482.36, including \$190,000 issued in anticipation of serial loans. Of this amount, \$19,342,257.36 was for general debt, and \$3,039,225 for public service enterprise debt. The general debt issued included \$2,000,000 for funding overlay deficits in Boston; \$175,000 Tax Funding loan in Quincy, to meet certain abatements of taxes on account of the levies of the years 1936 to 1941; \$90,000 Brockton Deficiency loan, authorized to meet deficits in the overlay for the years 1937 to 1940; \$198,000 Somerville Funding loan, authorized to meet certain unpaid bills of the year 1935; and \$20,000 Marlborough Deficiency loan, authorized to meet a revenue deficit caused by an over-estimate of receipts in determining the tax rate for the year 1940. \$911,000 was issued for the refunding of emergency loans contracted on account of the previous year. The remaining \$15,948,257.36 of the general debt issued in 1941 consisted of loans issued for the following purposes: \$9,541,500 for Municipal Relief loans; \$2,494,800 for highways, bridges, and sidewalks; \$1,425,000 for sewers and drains; \$808,657.88 for schools; \$356,200 for fire stations and departmental buildings; \$249,500 for departmental equipment; \$220,000 for parking area in Quincy; \$110,000 for wharf and recreation center in Hull; \$27,000 for airport; \$8,000 for playground; \$24,174.48 for final judgments; \$251,000 for Defense Loan, Act of 1941; and \$432,425 for emergency loans to cover appropriations approved by the board consisting of the Attorney General, the State Treasurer, and the Director of Accounts, as provided for in Clause 9, Section 8 of Chapter 44 of the General Laws.

The \$3,039,225 loans issued for public service enterprises consisted of \$2,038,225 for water supply, water extensions and equipment; \$431,000 for municipal light plants; and \$570,000 for Rapid Transit in Boston.

Tax title loans outstanding on December 31, 1941 amounted to \$12,451,351 as compared with \$13,720,812 at the close of the year 1940, a decrease of \$1,269,461. Revenue and other temporary loans at the close of the year 1941, including outstanding warrants or orders, were \$50,201,127 as compared with \$59,838,822, a decrease of \$9,637,695.

The revenue and other temporary loans outstanding consisted of \$47,766,166.90 revenue loans; \$1,046,343.37 in anticipation of highway reimbursement; and \$1,388,616.06 outstanding warrants or orders.

With reference to tax title loans, it should be noted that cities and towns do not borrow against the tax title, but the amount of tax titles held is the basis for determining the amount that may be approved by the Emergency Finance Board and the amount that may be loaned by the State Treasurer. The statute governing the issue of tax title loans provides that all sums received in redemption of tax titles in those places which have borrowed under this statute shall be paid monthly to the State Treasurer and applied to the liquidation of the loan. The amount of new loans made in 1941 on this account was \$3,340,291 and the amount of redemptions paid to the State Treasurer \$4,609,752.

Reference is again made to the amount of funded debt on January 1, 1943 and the ratio of debt to valuation which are shown in the tables on pages xxxi to xxxvii. The total net funded debt which was \$261,877,626 on January 1, 1942 decreased to \$242,098,909, a decrease of \$19,778,717. Tax title loans decreased from \$12,451,351 in 1940 to \$8,984,290, a decrease of \$3,467,061.

In the cities, the total net funded debt decreased from \$230,975,181 January 1, 1942 to \$215,158,496 January 1, 1943, a decrease of \$15,816,685 or 6.85 per cent. In the towns over 5,000 population, the net funded debt decreased from \$21,917,730 to \$18,657,057, a decrease of \$3,260,673 or 14.88 per cent. In the towns under 5,000 population, the net funded debt decreased from \$8,984,715 in 1940 to \$8,283,356, a decrease of \$701,359 or 7.81 per cent. It is of interest to note that three towns over 5,000 population and fifty-seven towns under 5,000 population showed no funded debt January 1, 1943.

The tables on pages xxvii to xxix show the total debt, exclusive of tax title and temporary loans at the close of the fiscal years 1910 to 1941 and the ratio of net funded or fixed debt to assessed valuation.

On pages ix, x, and xi are shown tables supplementary to the regular tabulation, showing a classification of the temporary loans of cities incurred and paid during the year 1941, which are shown under one heading on page 72, and a subdivision of the amounts expended for protection of persons and property, and for health and sanitation as shown in Table I for the towns over 5,000 population.

Temporary Loans (Detail of Columns 4 and 9, Table XIII).

CITIES.	INCURRED				CANCELLED					
	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans
BOSTON . . .	\$32,500,000.00	\$22,500,000.00	—	—	—	\$34,000,000.00	\$34,000,000.00	—	—	—
WORCESTER . . .	7,425,000.00	7,425,000.00	—	—	—	8,250,000.00	8,250,000.00	—	—	—
SPRINGFIELD . . .	6,120,000.00	6,100,000.00	\$20,000.00	—	—	6,710,000.00	6,300,000.00	\$410,000.00	—	—
FALL RIVER . . .	3,000,000.00	3,000,000.00	—	—	—	3,000,000.00	3,000,000.00	—	—	—
CAMBRIDGE . . .	4,400,000.00	4,400,000.00	—	—	—	4,000,000.00	4,000,000.00	—	—	—
NEW BEDFORD . . .	3,300,000.00	3,300,000.00	—	—	—	3,900,000.00	3,900,000.00	—	—	—
SOMERVILLE . . .	3,900,000.00	3,900,000.00	—	—	—	4,550,000.00	4,550,000.00	—	—	—
LOWELL . . .	3,718,000.00	3,600,000.00	—	\$28,000.00	\$90,000.00	4,101,857.32	4,100,000.00	—	\$1,857.32	—
LYNN . . .	4,150,000.00	4,150,000.00	—	—	—	4,150,000.00	4,150,000.00	—	—	—
LAWRENCE . . .	3,500,000.00	3,500,000.00	—	—	—	3,500,000.00	3,500,000.00	—	—	—
QUINCY . . .	2,550,000.00	2,350,000.00	—	—	200,000.00	2,800,000.00	2,600,000.00	—	—	—
NEWTON . . .	1,700,000.00	1,700,000.00	—	—	—	1,968,000.00	1,950,000.00	18,000.00	—	\$200,000.00
MEDFORD . . .	3,125,000.00	3,125,000.00	—	—	—	3,325,000.00	3,325,000.00	—	—	—
BROCKTON . . .	2,333,000.00	2,300,000.00	—	33,000.00	—	2,700,000.00	2,700,000.00	—	—	—
MALDEN . . .	2,000,000.00	2,000,000.00	—	—	—	2,000,000.00	2,000,000.00	—	—	—
HOLYOKE . . .	2,350,000.00	2,350,000.00	—	—	—	2,650,000.00	2,650,000.00	—	—	—
PITTSFIELD . . .	1,000,000.00	1,000,000.00	—	—	—	1,100,000.00	1,100,000.00	—	—	—
EVERETT . . .	2,400,000.00	2,400,000.00	—	—	—	2,400,000.00	2,400,000.00	—	—	—
HAYESVILLE . . .	1,600,000.00	1,600,000.00	—	—	—	2,200,000.00	2,200,000.00	—	—	—
FITCHBURG . . .	1,625,000.00	1,600,000.00	—	25,000.00	—	1,606,000.00	1,600,000.00	—	6,000.00	—
CHICOPEE . . .	1,400,000.00	1,400,000.00	—	—	—	1,300,000.00	1,300,000.00	—	—	—
CHELSEA . . .	2,238,366.90	2,238,366.90	—	—	—	2,154,780.11	2,154,780.11	—	—	—
SALEM . . .	1,400,000.00	1,400,000.00	—	—	—	1,700,000.00	1,700,000.00	—	—	—
WALHAM . . .	1,400,000.00	1,400,000.00	—	—	—	1,400,000.00	1,400,000.00	—	—	—
TAUNTON . . .	1,000,000.00	1,000,000.00	—	—	—	1,150,000.00	1,150,000.00	—	—	—
REVERE . . .	1,920,000.00	1,920,000.00	—	—	—	1,950,000.00	1,950,000.00	—	—	—
BEVERLY . . .	1,300,000.00	1,300,000.00	—	—	—	1,300,000.00	1,300,000.00	—	—	—
MELROSE . . .	700,000.00	700,000.00	—	—	—	900,000.00	900,000.00	—	—	—
NORTHAMPTON . . .	375,000.00	375,000.00	—	—	—	425,000.00	425,000.00	—	—	—
GLoucester . . .	1,210,500.00	1,200,000.00	—	10,500.00	—	810,000.00	700,000.00	110,000.00	—	—
LEOMINSTER . . .	700,000.00	700,000.00	—	—	—	800,000.00	800,000.00	—	—	—
NORTH ADAMS . . .	500,000.00	500,000.00	—	—	—	500,000.00	500,000.00	—	—	—
ATTLEBORO . . .	200,000.00	200,000.00	—	—	—	350,000.00	350,000.00	—	—	—
PEABODY . . .	1,000,000.00	1,000,000.00	—	—	—	1,100,000.00	1,100,000.00	—	—	—
GARDNER . . .	300,000.00	300,000.00	—	—	—	300,000.00	300,000.00	—	—	—
WOBURN . . .	610,000.00	610,000.00	—	—	—	625,000.00	625,000.00	—	—	—
WESTFIELD . . .	200,000.00	200,000.00	—	—	—	300,000.00	300,000.00	—	—	—
MARLBOROUGH . . .	763,935.52	750,000.00	—	13,935.52	—	802,600.00	800,000.00	—	2,600.00	—
NEWBURYPORT . . .	510,000.00	510,000.00	—	—	—	500,000.00	500,000.00	—	—	—
39 Cities	\$110,423,802.42	\$110,003,366.90	\$20,000.00	\$110,435.52	\$290,000.00	\$117,278,237.43	\$116,529,780.11	\$538,000.00	\$10,457.32	\$200,000.00

Detail of Protection of Persons and Property, and Health and Sanitation as shown in Table I.

TOWNS. (Over 5,000 Population)	Population of 1940	PROTECTION OF PERSONS AND PROPERTY					HEALTH AND SANITATION			
		Total Expenses	Police Department	Fire Department	Forestry	Militia, Inspection, and Other Protection	Total Expenses	Health	Sanitation	Mosquito Nuisance, Care of Brooks, etc.
Brookline	49,786	\$711,367.15	\$311,856.41	\$335,871.24	\$22,935.50	\$40,704.00	\$840,173.45	\$123,160.54	\$195,092.84	\$21,930.07
Arlington	40,013	289,943.77	133,330.68	125,069.55	11,556.94	19,726.60	203,273.16	49,094.04	113,131.87	1,047.25
Watertown	35,427	254,024.75	124,863.42	135,630.58	11,258.56	32,072.19	182,442.19	50,083.65	132,403.54	—
Belmont	26,867	255,303.42	108,323.81	110,706.50	6,196.31	30,076.80	116,943.79	15,189.05	164,454.74	700.00
Weymouth	23,868	182,508.65	72,031.36	85,720.72	12,803.54	7,953.03	73,792.19	37,303.32	135,936.87	550.00
Frammingham	23,214	203,554.55	62,484.90	116,500.82	11,844.16	12,724.67	101,024.98	44,316.40	56,708.58	—
Methuen	21,880	115,154.23	42,487.96	56,829.21	9,080.43	17,956.63	59,485.21	29,295.99	30,189.22	—
Milton	18,708	206,976.45	84,901.03	90,710.30	18,365.43	12,999.69	68,853.85	24,291.66	144,312.19	250.00
West Springfield	17,135	130,122.69	60,702.15	45,630.33	3,049.60	5,205.26	33,423.31	19,687.73	13,735.58	—
Southbridge	16,825	94,120.16	40,073.03	43,630.83	2,445.28	5,341.40	27,888.21	19,146.22	8,741.99	—
Worcester	16,768	112,071.00	49,459.95	47,710.23	8,258.15	4,721.02	54,525.31	28,754.78	25,770.51	342.85
Braintree	16,223	107,417.27	44,551.67	47,770.79	7,949.87	7,144.94	53,949.82	21,191.44	32,758.38	222.64
Wakefield	16,223	86,564.06	39,019.46	36,421.16	8,132.49	2,345.33	33,784.88	17,414.10	16,370.78	1,399.43
Greenfield	15,672	132,242.23	51,138.53	67,800.67	8,132.49	5,170.54	42,727.17	25,789.63	16,957.49	—
Dedham	15,508	70,017.05	26,727.81	38,646.50	3,795.31	2,847.43	36,170.27	25,465.63	10,704.64	—
Milford	15,388	118,897.69	53,363.87	54,562.13	5,493.78	5,477.91	52,566.87	31,758.96	20,807.91	—
Norwood	15,383	153,649.42	57,637.35	69,610.06	19,377.99	7,024.02	58,145.16	25,662.28	32,482.88	—
Wellesley	15,127	88,874.15	34,263.58	40,163.13	6,254.68	8,192.79	66,918.33	31,758.96	35,159.37	850.00
Winchester	14,825	141,951.26	54,725.79	40,509.07	7,646.33	2,014.42	43,215.39	26,859.51	13,499.32	40.00
Danvers	14,179	99,228.09	24,725.95	35,172.88	7,315.00	8,192.79	49,990.95	33,166.17	16,824.78	—
Natick	13,851	60,737.05	27,188.46	40,509.07	7,646.33	2,014.42	29,520.74	18,871.69	10,651.07	50
Lexington	13,187	101,923.68	42,123.97	47,156.55	7,652.48	4,694.30	39,523.66	22,494.32	17,025.92	—
Woburn	13,186	47,048.68	27,922.26	14,982.26	2,226.15	1,918.01	29,520.74	22,494.32	7,025.92	—
Plymouth	13,100	100,239.57	40,084.96	45,080.00	11,016.88	4,057.73	54,932.46	35,480.34	16,599.28	2,852.84
Adams	12,608	28,406.31	23,515.82	80.00	1,192.36	1,618.13	26,764.03	11,132.66	8,919.76	—
Needham	12,445	106,358.44	42,130.26	47,010.95	9,796.51	7,400.72	46,764.03	24,151.12	23,148.74	—
Clinton	12,440	53,842.34	21,338.42	24,310.29	4,999.03	3,194.60	26,604.22	16,794.62	4,448.91	—
Abol	11,180	57,724.95	21,240.48	28,739.72	5,140.53	2,604.22	21,168.44	16,794.62	9,762.79	—
Andover	11,122	74,517.71	30,477.43	31,448.43	10,637.51	1,954.34	26,557.41	16,794.62	9,762.79	—
Fairhaven	10,938	48,574.82	16,076.80	25,183.67	3,274.16	4,040.19	34,565.55	17,518.81	15,828.39	1,218.85
Reading	10,866	89,011.15	40,878.19	36,493.39	9,455.76	3,083.81	37,979.69	16,598.97	21,381.02	—
Auburys	10,862	48,533.13	24,555.40	24,555.40	4,453.57	1,780.26	17,205.81	12,764.92	4,440.89	—
Marblehead	10,856	43,695.36	17,743.90	36,953.58	8,796.13	6,259.42	46,799.81	18,425.57	28,314.24	60.00
Stonemans	10,765	93,704.47	43,042.15	50,588.00	7,782.07	2,829.26	36,841.62	18,600.18	18,068.95	172.49
Stonemans	10,761	40,012.76	19,502.41	20,510.03	6,823.11	3,421.62	44,855.32	22,003.02	22,397.66	454.64
Wrentham	10,359	105,859.00	48,012.76	29,416.03	5,291.43	2,716.03	24,918.39	14,887.37	9,795.82	285.00
North Attleborough	10,316	44,416.31	22,609.23	19,128.51	2,269.58	3,704.47	27,514.96	14,887.37	13,244.66	241.78
Easthampton	10,242	20,220.62	13,257.87	11,228.10	5,285.24	1,549.41	27,881.96	16,720.15	10,761.81	—
Falmers	9,149	24,566.81	17,997.89	1,061.00	4,479.49	1,028.43	18,776.79	10,653.78	8,123.01	—
Middleborough	9,032	48,112.21	14,574.04	26,711.32	4,458.18	2,388.67	16,583.29	11,464.43	5,118.86	—

	9,011	29,859.89	17,220.07	741.00	7,894.65	4,004.17	25,733.74	21,358.83	3,174.91	1,200.00
Dartmouth	.	28,185.43	9,144.50	13,340.84	4,769.18	930.91	10,388.51	7,866.77	2,521.74	—
Bridgewater	.	31,938.69	13,629.59	14,099.38	3,403.76	805.96	20,069.06	13,878.36	16,190.70	—
Stoughton	.	66,608.35	18,623.51	14,074.50	10,059.58	8,250.76	27,027.67	7,802.32	9,375.50	9,849.81
Barnstable	.	37,677.36	18,642.38	14,058.81	2,492.09	1,927.77	26,755.70	14,408.37	12,347.33	—
Ludlow	.	29,710.58	10,585.00	13,662.20	4,040.43	1,023.33	16,670.92	14,338.23	2,332.69	—
Rockland	.	26,731.97	10,588.00	13,662.20	3,304.70	844.99	8,964.27	8,418.77	7,545.50	—
Chelmsford	.	41,985.00	18,904.38	18,447.81	5,209.20	1,400.20	20,976.43	13,743.82	7,232.61	—
Hingham	.	60,980.59	20,107.61	47,003.91	11,339.46	1,859.20	32,532.39	19,965.95	11,066.44	600.00
Concord	.	69,743.85	25,358.73	34,541.66	7,488.44	2,176.61	26,919.72	9,615.43	17,304.29	—
Billerica	.	37,677.85	10,132.45	5,308.10	3,358.15	916.22	11,263.63	10,502.61	7,61.02	—
Whittier	.	26,062.94	7,170.56	13,633.03	1,585.30	702.00	13,604.65	9,621.81	3,982.84	—
Randolph	.	33,748.54	13,275.12	10,975.88	4,240.70	1,018.65	15,408.51	13,408.85	1,999.66	—
Shrewsbury	.	16,739.39	18,435.35	11,729.06	2,998.46	609.20	11,854.51	11,565.51	289.00	—
Montague	.	19,362.53	10,782.10	—	4,743.56	1,213.93	15,091.68	13,411.68	1,680.00	—
North Andover	.	41,039.31	12,583.96	16,658.05	6,278.24	1,747.14	20,544.36	8,067.23	7,464.79	144.28
Grafton	.	13,946.32	1,518.99	8,204.28	9,422.33	2,364.97	20,544.36	8,115.53	1,325.00	—
Walpole	.	47,033.31	5,321.84	7,655.55	3,023.05	600.00	11,282.82	11,411.38	9,132.98	—
Dracut	.	27,906.34	12,980.25	10,891.81	6,852.81	2,512.63	26,986.50	16,474.99	1,511.51	—
Franklin	.	25,001.52	5,399.82	14,899.36	2,174.20	414.55	5,795.92	5,763.00	32.92	—
Falmouth	.	98,109.50	30,963.14	8,230.84	3,478.62	1,253.91	15,894.45	7,158.64	8,735.81	—
South Hadley	.	13,185.36	10,150.00	9,588.35	1,897.05	1,915.57	11,055.40	10,677.23	2,850.31	9,170.76
Maynard	.	27,950.74	13,938.77	7,500.63	2,238.63	1,230.05	19,715.43	12,100.46	2,480.71	—
Spencer	.	14,595.21	4,179.47	6,453.46	996.81	676.20	14,157.50	6,084.42	4,574.88	—
Auburn	.	11,359.79	2,679.47	7,500.63	2,238.63	1,230.05	14,157.50	11,929.07	2,228.43	—
Winchendon	.	18,919.09	9,107.28	6,791.77	996.81	397.27	11,357.05	9,103.41	2,453.64	—
Mansfield	.	6,530	9,047.77	13,936.16	2,636.26	3,156.54	15,314.21	10,705.18	4,009.03	—
Westborough	.	5,423.48	7,967.58	5,423.48	3,970.23	606.58	13,772.75	7,214.65	7,053.36	—
Uxbridge	.	20,825.91	7,009.94	7,009.94	5,975.59	206.91	17,085.60	11,827.72	1,945.03	—
Amherst	.	21,606.66	8,444.51	21,606.66	3,431.84	1,303.70	23,829.33	8,928.14	8,757.46	—
Canter	.	47,494.58	33,541.43	16,245.73	9,384.49	678.73	42,814.83	14,147.75	19,081.58	—
Warren	.	36,210.02	22,491.52	7,000.00	5,041.39	4,951.45	24,886.12	15,856.82	1,882.31	2,571.89
Ipswich	.	24,299.20	14,491.59	13,315.18	7,144.84	1,258.48	13,994.57	11,262.20	2,262.85	—
Foxborough	.	8,693.97	3,315.18	8,539.11	6,731.18	314.94	7,635.05	5,372.26	1,882.31	—
Tewksbury	.	6,261	3,604.51	3,604.51	4,895.89	416.40	6,354.23	6,350.23	4.00	—
Somerset	.	15,675.21	26,592.84	26,592.84	3,939.94	707.71	19,039.82	17,059.25	1,830.57	150.00
Great Barrington	.	23,370.74	3,580.75	3,580.75	3,622.24	1,478.38	7,151.79	6,460.94	585.85	105.00
Longmeadow	.	34,255.63	6,779.62	6,779.62	3,390.57	3,708.83	23,167.89	4,434.09	18,733.80	—
Abington	.	7,794.08	9,457.94	2,303.54	2,303.54	720.83	9,059.67	7,066.21	1,993.46	—
Orange	.	19,905.14	7,298.00	10,705.12	1,533.36	368.66	6,035.17	3,982.29	2,052.88	—
Monson	.	1,741.68	2,635.62	2,613.32	2,613.32	779.67	3,360.75	3,202.75	158.00	—
Easton	.	24,364.00	7,958.64	8,367.21	7,343.11	695.04	10,366.34	10,204.34	302.00	—
86 Towns	990,108	\$2,689,292.78	\$2,813,896.99	\$529,570.24	\$371,715.02	\$3,113,710.98	\$1,554,140.54	\$57,250.08	\$1,502,320.36	

Includes Metropolitan sewer maintenance.

THE CERTIFICATION OF TOWN NOTES.

The number of notes certified by this office during the year 1942 was 1,715, representing a value of \$25,598,627.64, which is the smallest number of notes in any year since 1912, and the smallest aggregate amount since 1920. Of the notes certified in 1942, 1,118 notes having a value of \$24,419,069.17 were for revenue and other temporary loans, and 597 notes having a value of \$1,179,558.47 were for general loans.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,357,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936	1,883	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939	1,960	41,922,457.45	1,967	3,225,732.40	3,927	45,148,189.85
1940	1,697	35,972,180.44	1,413	2,371,567.82	3,110	38,343,748.26
1941	1,517	32,131,894.15	1,795	2,745,351.31	3,312	34,877,245.46
1942	1,118	24,419,069.17	597	1,179,558.47	1,715	25,598,627.64
1943 ¹	501	13,311,340.30	87	148,326.82	588	13,459,667.12

¹ To July 1.

THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1943, a system of accounts was installed in one additional municipality, thus making a total of 245 cities, towns and districts in which the uniform system of accounts has been installed.

Audits to the number of 256 were made during the year ending April 30, 1943 in cities, towns and districts; and, in addition, assistance was given on request of local officials to financial and accounting officers in 20 other municipalities.

The number of cities and towns which have adopted ordinances or by-laws calling for annual audits by this Division increases each year. It is a source of pleasure to realize that local officials appreciate the work of this Division and its efforts to assist them in their financial problems and their accounting work.

CONCLUSION.

The work of the Division has been carried on with decreased personnel and but little loss in completing our schedule. The auditing work shows the largest number of audits made in a single year since the beginning of that work in 1910, and the data in this report has been prepared with the usual care and accuracy.

I wish to express to all members of our staff my appreciation of the conscientious manner in which each one has performed his particular duty; and to Mr. Long, Com-

missioner of Corporations and Taxation, I wish especially to express my appreciation of his willingness to give of his time to advise and cooperate with me in meeting the many problems arising throughout the year.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, BOSTON, October 1, 1943.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 86 towns having a population of 5,000 or over; and (III) the 226 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Federal census of 1940, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from these sources.

Table V (p. 43) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 77.8 per cent is from general revenue sources and 22.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 76.7 per cent from general and 23.3 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services.

Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$10,777,952.08, of which \$4,723,896.67, or 43.83 per cent, was interest on the general and cemetery debt; \$363,957.09, or 3.38 per cent, was interest on revenue and other temporary loans, including tax title loans from the State; \$3,651,637.17, or 33.88 per cent, was for interest on public service enterprise debt; and the remaining \$2,038,461.15, or 18.91 per cent, was for interest on account of metropolitan assessments for sewer, park, and water purposes, interest on county hospital assessments, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1941, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but although they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed debt* (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax title loans, revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, tax title loans are offset by the amount of tax titles held by a municipality, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1941 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These payments represent the cancellation of a portion of the debt of a city incurred by the State and County on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school,

fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1941 was \$1,812,659.26.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment. Payments to the State on account of tax title loans are also included.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1941.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–127), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130–137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
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 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1939, 1940, and 1941
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1943, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1940)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1937	1938	1939	1940	1941	1937	1938
BOSTON . . .	\$76,779,532	\$83,809,348	\$80,973,746	\$82,407,627	\$81,986,581	\$87,845,660	\$88,377,672
WORCESTER . . .	13,952,762	14,632,675	14,949,137	15,595,785	15,822,953	15,105,352	16,286,325
SPRINGFIELD . . .	12,429,693	12,885,670	12,952,034	13,531,431	13,569,137	12,744,918	13,600,685
FALL RIVER . . .	5,746,055	5,806,102	5,565,587	6,249,501	6,367,199	6,205,816	6,389,253
CAMBRIDGE . . .	8,980,758	9,298,773	8,973,131	10,044,077	10,600,482	8,745,022	9,336,041
NEW BEDFORD . . .	6,196,750	6,422,906	6,618,227	7,274,921	7,312,236	6,873,997	7,486,848
SOMERVILLE . . .	6,537,971	6,684,728	6,590,103	7,249,639	6,539,716	7,324,229	7,216,828
LOWELL . . .	5,787,030	6,101,039	6,195,468	6,642,890	6,282,006	6,193,197	6,734,044
LYNN . . .	6,558,894	6,766,574	6,788,660	7,211,625	7,220,612	7,099,967	7,422,649
LAWRENCE . . .	4,719,070	4,938,814	4,817,902	5,044,904	5,053,785	4,836,325	5,388,599
QUINCY . . .	6,013,434	5,850,192	5,682,675	5,868,908	6,090,568	6,039,117	6,030,859
NEWTON . . .	5,863,616	6,114,839	6,219,734	6,513,420	6,416,577	5,845,176	6,084,987
MEDFORD . . .	3,888,285	4,016,882	4,257,523	4,594,958	4,682,949	4,250,457	4,516,686
BROCKTON . . .	4,042,850	4,286,076	4,161,828	4,330,798	4,532,535	4,297,222	4,446,540
MALDEN . . .	3,345,102	3,714,925	3,838,945	4,327,876	4,175,065	3,684,488	4,084,998
HOLYOKE . . .	4,386,679	4,373,715	4,548,903	4,926,674	5,113,045	4,287,808	4,433,324
PITTSFIELD . . .	2,911,402	2,983,018	3,103,869	3,341,004	3,405,132	2,739,940	3,112,305
EVERETT . . .	3,317,599	3,634,910	3,561,671	3,925,919	3,944,130	3,457,162	3,713,021
HAVERHILL . . .	3,089,639	3,155,621	3,211,420	3,323,148	3,328,698	3,329,307	3,433,235
FITCHBURG . . .	2,589,545	2,948,387	2,915,784	3,003,662	3,018,925	2,743,685	3,011,179
CHICOPEE . . .	2,782,259	2,638,704	2,883,832	2,971,149	2,924,576	2,817,544	2,958,165
CHELSEA . . .	2,626,480	2,729,497	2,683,851	2,664,025	2,871,615	3,003,195	3,111,805
SALEM . . .	2,703,590	2,714,030	2,663,239	2,795,160	2,921,452	2,527,817	2,700,320
WALTHAM . . .	2,607,769	2,708,157	2,799,633	2,820,532	2,872,705	3,001,554	2,959,711
TAUNTON . . .	2,645,858	2,777,003	2,780,544	3,021,698	3,060,420	2,637,662	2,766,126
REVERE . . .	2,208,751	2,280,041	2,432,366	2,364,851	2,512,383	2,623,614	2,608,160
BEVERLY . . .	1,819,961	1,854,419	1,897,008	1,956,547	2,021,418	1,855,421	1,925,774
MELROSE . . .	1,645,633	1,732,051	1,713,403	1,849,524	1,779,911	1,535,843	1,637,918
NORTHAMPTON . . .	1,222,599	1,190,093	1,279,062	1,311,683	1,336,605	1,129,534	1,195,553
GLOUCESTER . . .	1,667,096	1,765,855	1,807,892	1,944,675	1,984,941	1,754,809	1,872,390
LEOMINSTER . . .	1,218,622	1,316,672	1,344,773	1,425,158	1,456,236	1,250,882	1,424,968
NORTH ADAMS . . .	1,180,949	1,218,155	1,246,042	1,307,715	1,357,189	1,160,469	1,278,177
ATTLEBORO . . .	1,260,694	1,300,832	1,345,422	1,419,781	1,427,467	1,209,682	1,279,823
PEABODY . . .	1,894,382	1,891,931	1,968,361	1,874,609	2,063,041	1,983,934	2,055,089
GARDNER . . .	1,002,025	972,933	950,010	986,766	998,313	873,995	954,004
WOBURN . . .	1,263,898	1,256,663	1,212,189	1,229,331	1,172,600	1,321,905	1,169,387
WESTFIELD . . .	1,575,955	1,534,261	1,642,097	1,700,651	1,723,777	1,471,648	1,486,555
MARLBOROUGH . . .	785,120	827,764	917,817	936,791	974,079	872,425	974,780
NEWBURYPORT . . .	796,477	849,389	898,109	921,346	976,098	893,272	992,597
39 Cities	\$220,044,784	\$231,983,644	\$230,427,997	\$240,913,759	\$241,897,187	\$237,574,050	\$246,457,380

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1939	1940	1941	1937	1938	1939	1940	1941
\$89,818,111	\$89,651,323	\$85,087,829	—\$11,066,128	—\$4,568,324	—\$8,844,365	—\$7,243,696	—\$3,101,248
15,940,015	15,763,700	15,414,922	—1,152,590	—1,653,650	—990,878	—167,924	+408,031
12,944,139	12,755,191	12,143,582	—315,225	—715,015	+7,895	+779,240	+1,425,555
6,245,781	6,850,243	6,442,433	—459,761	—583,151	—680,194	—600,742	—75,234
9,589,378	10,236,573	10,057,912	+235,736	—37,268	—616,247	—192,496	+542,570
7,445,774	7,298,346	6,966,985	—677,247	—1,063,942	—797,547	—23,425	+345,251
7,075,083	7,014,097	6,645,674	—786,258	—532,100	—484,980	+235,542	—105,958
6,763,421	6,695,349	6,586,032	—406,167	—633,005	—567,953	—52,459	—304,026
7,538,814	7,613,533	7,450,369	—541,073	—656,075	—750,154	—401,908	—229,757
5,097,834	5,153,921	5,019,142	—117,255	—449,785	—279,932	—109,017	+34,643
5,833,467	5,792,227	5,847,732	—25,683	—180,667	—150,792	+76,681	+242,836
6,185,834	6,028,709	5,890,544	+18,440	+29,852	+33,900	+484,711	+526,033
4,611,014	4,658,562	4,454,294	—362,172	—499,804	—353,491	—63,604	+228,655
4,629,417	4,665,325	4,580,474	—254,372	—160,464	—467,589	—335,027	—47,939
4,209,760	4,311,292	4,133,052	—339,356	—370,073	—370,815	+16,584	+42,013
4,505,610	4,369,783	4,455,537	+98,871	—59,609	+43,293	+556,891	+657,508
3,083,698	3,047,236	2,868,975	+171,462	—129,287	+20,171	+293,768	+536,157
3,701,231	3,814,421	3,598,273	—139,563	—78,111	—139,560	+111,498	+345,857
3,300,187	3,336,837	3,338,583	—239,668	—277,614	—88,767	—13,689	—9,885
2,927,925	2,905,745	2,832,593	—154,140	—62,792	—12,141	+97,917	+186,332
2,865,573	2,755,219	2,813,709	—35,285	—319,461	+18,259	+215,930	+110,867
2,995,700	3,152,524	2,967,206	—376,715	—382,308	—311,849	—488,499	—95,591
2,787,661	2,879,098	2,844,471	+175,773	+13,710	—118,422	—83,938	+76,981
2,927,228	2,840,393	2,787,219	—393,785	—251,554	—127,595	—19,861	+85,486
2,756,038	2,857,930	2,838,597	+8,196	+10,877	+24,506	+163,768	+221,823
2,650,936	2,559,879	2,513,671	—414,863	—328,119	—218,570	—195,028	—1,288
1,983,460	1,972,212	1,918,330	—35,460	—71,355	—86,452	—15,665	+103,088
1,657,276	1,632,007	1,575,895	+109,790	+94,133	+56,127	+217,517	+204,016
1,195,367	1,218,156	1,236,688	+93,065	—5,460	+83,695	+93,527	+99,917
1,957,799	1,981,071	2,033,570	—87,713	—106,535	—149,907	—36,396	—48,629
1,401,638	1,366,524	1,383,378	—32,260	—108,296	—56,865	+58,634	+72,858
1,259,204	1,280,220	1,277,485	+20,480	—60,022	—13,162	+27,495	+79,704
1,253,414	1,256,159	1,246,513	+51,012	+21,009	+92,008	+163,622	+180,954
1,876,339	1,836,597	1,911,078	—89,552	—163,158	+92,022	+38,012	+151,963
937,139	885,050	874,745	+128,030	+18,929	+12,871	+101,716	+123,568
1,143,519	1,172,991	1,154,625	—58,007	+87,276	+68,670	+56,340	+17,975
1,513,296	1,522,798	1,535,356	+104,307	+47,706	+128,801	+177,853	+188,421
973,906	978,190	965,357	—87,305	—147,016	—56,089	—41,399	+8,722
937,092	965,955	979,548	—96,795	—143,208	—38,983	—44,609	—3,450
\$246,519,078	\$247,075,895	\$238,672,378	—\$17,529,266	—\$14,473,736	—\$16,091,081	—\$6,162,136	+ \$3,224,779

41	1937	1938
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Brookline .	\$4,886,776	\$4,844,830	\$5,138,483	\$5,161,743	\$4,925,078	\$4,394,210	\$4,597,536	\$4,704,344	\$4,723,702	\$4,431,313	+	\$492,566	+	\$247,204	+	\$434,139	+	\$438,043	+	\$493,765
Arlington .	2,547,018	2,539,284	2,690,133	2,792,312	2,746,289	2,263,371	2,433,274	2,508,926	2,318,940	2,318,940	+	283,643	+	100,000	+	181,207	+	297,598	+	399,287
Waltham .	2,378,297	2,419,772	2,565,654	2,546,289	2,546,289	2,184,130	2,319,629	2,354,738	2,464,989	2,464,989	+	155,328	+	58,668	+	65,034	+	94,665	+	191,984
Weymouth .	2,028,024	2,087,432	2,184,564	2,290,218	2,286,879	1,810,670	1,967,531	2,025,495	1,810,670	2,025,495	+	121,254	+	119,901	+	171,234	+	243,042	+	261,384
Weymouth .	1,709,205	1,703,360	1,737,262	1,770,480	1,903,151	1,501,433	1,640,489	1,607,227	1,640,989	1,640,989	+	147,772	+	62,871	+	129,975	+	121,491	+	278,016
Framingham .	1,571,547	1,628,347	1,664,276	1,662,233	1,728,432	1,475,884	1,633,969	1,614,466	1,611,065	1,635,635	+	95,663	+	5,622	+	49,810	+	51,168	+	92,897
Norfolk .	1,772,256	1,835,178	1,910,949	1,858,175	1,850,647	1,200,938	1,380,722	1,366,512	1,381,337	1,402,412	+	29,452	+	49,656	+	13,701	+	40,656	+	119,645
Norfolk .	1,383,084	1,429,545	1,482,039	1,482,192	1,516,041	1,200,938	1,360,722	1,366,512	1,381,337	1,402,412	+	93,231	+	83,203	+	98,527	+	101,838	+	168,268
West Springfield .	1,213,280	1,161,113	1,132,981	1,173,333	1,183,659	1,041,753	1,088,251	1,050,764	1,034,027	1,005,517	+	173,527	+	72,862	+	82,217	+	139,306	+	178,142
Southbridge .	609,115	626,703	695,168	773,387	811,380	540,931	616,625	662,410	678,977	685,882	+	98,184	+	9,678	+	42,758	+	95,090	+	126,048
Wintthrop .	972,222	992,739	981,183	1,015,200	1,030,347	950,961	976,387	955,550	923,977	895,428	+	21,261	+	13,608	+	16,263	+	91,223	+	134,919
Brampton .	1,618,498	1,605,880	1,704,616	1,776,203	1,759,004	1,367,219	1,428,131	1,448,539	1,488,921	1,488,921	+	251,279	+	179,749	+	256,077	+	287,282	+	348,771
Wakefield .	1,334,496	1,378,992	1,395,400	1,418,178	1,461,720	1,183,752	1,286,858	1,267,061	1,255,884	1,274,295	+	150,744	+	92,134	+	128,339	+	162,294	+	187,421
Greenfield .	1,027,032	1,027,281	1,018,331	1,084,368	1,115,424	898,038	988,430	993,392	977,210	976,432	+	173,996	+	38,851	+	20,139	+	107,158	+	138,992
Dedham .	1,025,847	1,093,065	1,194,158	1,132,574	1,096,600	997,713	1,064,473	1,076,329	1,074,435	993,667	+	58,134	+	5,152	+	47,426	+	58,139	+	102,933
Milford .	712,463	710,463	758,128	841,589	880,567	683,905	819,421	770,767	785,450	758,483	+	20,368	+	8,736	+	12,639	+	56,139	+	122,084
Norwood .	1,337,023	1,337,407	1,343,158	1,434,238	1,476,747	1,280,062	1,383,039	1,344,592	1,380,075	1,296,264	+	57,561	+	50,632	+	—,434	+	54,163	+	180,483
Wellesley .	1,571,693	1,581,539	1,619,629	1,673,094	1,689,861	1,273,913	1,393,829	1,355,206	1,387,418	1,391,256	+	297,780	+	187,710	+	964,423	+	285,676	+	298,607
Winstchester .	1,036,853	1,061,087	1,040,516	1,124,983	1,145,896	915,921	961,140	946,974	986,621	986,621	+	20,932	+	99,947	+	63,423	+	137,667	+	147,376
Saugus .	692,414	790,677	831,552	923,317	937,631	809,950	889,525	881,515	886,051	852,516	+	117,506	+	91,846	+	—,816	+	51,583	+	70,801
Danvers .	893,892	917,301	912,658	920,592	936,462	786,116	813,517	804,544	786,442	800,357	+	107,776	+	98,784	+	108,092	+	133,950	+	136,103
Natick .	1,005,500	1,012,686	1,015,835	1,011,893	1,090,771	931,010	1,033,703	998,064	948,155	946,872	+	74,490	+	21,017	+	107,231	+	63,738	+	143,899
Lexington .	937,318	937,342	1,034,474	1,010,813	1,018,150	808,132	937,242	1,004,269	991,032	894,308	+	59,186	+	31,100	+	30,205	+	89,790	+	118,842
Webster .	628,054	675,856	632,654	736,391	730,257	607,137	677,524	634,126	675,584	632,264	+	20,917	+	21,668	+	—,472	+	60,807	+	118,833
Plymouth .	892,056	937,798	888,310	1,031,658	1,088,376	837,408	883,534	876,936	903,147	918,143	+	54,648	+	44,264	+	11,324	+	128,511	+	170,433
Adams .	535,277	551,213	605,292	647,509	634,426	541,462	588,507	538,046	592,255	551,311	+	6,185	+	27,294	+	67,246	+	85,974	+	83,115
Needham .	920,416	913,758	932,873	1,021,659	1,064,595	781,361	831,037	844,067	867,298	891,338	+	130,055	+	62,101	+	88,810	+	154,561	+	162,557
Clinton .	598,774	638,890	688,092	707,878	766,522	618,552	690,326	679,864	689,568	716,095	+	19,748	+	13,228	+	—,826	+	18,020	+	49,827
Amesbury .	562,852	620,836	633,757	650,370	643,158	590,097	603,862	602,045	585,479	568,521	+	112,455	+	—,974	+	21,712	+	64,391	+	74,637
Andover .	623,133	668,311	670,843	731,521	761,268	596,764	657,172	623,205	649,294	640,787	+	20,369	+	11,139	+	47,638	+	82,227	+	120,481
Fairhaven .	571,361	589,654	610,285	593,102	593,102	549,531	610,772	580,955	564,887	504,577	+	—,719	+	—,719	+	—,719	+	45,398	+	—,719
Reading .	1,145,083	1,166,175	1,196,175	1,398,511	1,398,511	1,052,564	1,116,653	1,120,497	1,170,406	1,230,967	+	28,430	+	28,430	+	28,430	+	130,760	+	162,554
Amesbury .	553,470	581,436	604,584	618,268	649,718	552,994	563,681	574,783	580,726	568,899	+	28,436	+	17,755	+	29,861	+	57,642	+	80,819
Marblehead .	1,042,567	1,032,126	1,054,226	1,118,831	1,162,700	870,064	916,700	938,656	991,263	1,003,242	+	172,593	+	115,426	+	115,570	+	127,568	+	159,458
Stoneham .	681,777	696,781	703,625	754,905	783,613	661,308	671,879	683,777	663,372	685,373	+	20,409	+	24,902	+	—,848	+	91,533	+	48,240
Swampscott .	779,584	770,501	736,615	836,472	784,017	731,768	798,795	772,649	775,928	792,835	+	53,826	+	—,294	+	—,294	+	40,544	+	—,294
No. Attleborough .	640,014	637,406	663,980	671,550	727,325	561,689	593,398	586,523	594,748	588,273	+	78,325	+	43,508	+	77,457	+	76,810	+	139,052
Northbridge .	486,582	514,654	561,640	566,979	587,063	471,510	535,060	544,772	534,381	514,355	+	15,072	+	21,006	+	18,868	+	32,598	+	72,708
Easton .	425,242	459,519	496,477	481,571	496,477	395,118	450,056	438,132	428,042	400,054	+	30,124	+	13,506	+	21,387	+	68,435	+	75,517
Palmer .	406,954	376,221	395,651	422,967	461,225	378,065	423,206	402,981	418,083	430,946	+	28,889	+	46,985	+	—,730	+	44,884	+	30,279
Midleborough .	699,315	687,363	671,505	670,721	693,870	621,929	631,423	631,423	618,267	621,163	+	70,275	+	65,434	+	40,082	+	52,454	+	72,707

P.D. 79.										xxi.									
Dartmouth	•	509,571	492,806	524,898	579,792	570,935	459,998	508,586	508,023	524,123	408,729	+49,573	+15,780	+55,669	+72,206	+16,875	+20,826	+10,501	+54,538
Bridgewater	•	341,006	338,537	369,276	369,987	386,564	326,431	342,341	348,450	359,456	332,026	+14,872	+16,196	+10,501	+54,538	+16,875	+20,826	+10,501	+54,538
Stoughton	•	460,965	448,051	481,547	486,632	501,060	426,373	434,367	438,995	491,725	392,026	+16,983	+19,426	+31,922	+42,397	+15,426	+19,426	+31,922	+42,397
Barnstable.	•	722,924	722,233	787,486	806,632	819,576	619,867	667,651	733,057	714,958	696,812	+102,737	+54,332	+54,329	+122,764	+54,329	+54,329	+122,764	+54,329
Ludlow	•	480,807	398,564	447,365	492,515	469,855	373,890	442,262	456,792	428,189	419,115	+70,917	+43,698	+9,427	+34,326	+50,740	+13,448	+40,948	+17,471
Rockland	•	455,349	470,244	517,245	527,800	527,800	433,730	459,450	457,744	503,797	478,452	+15,619	+12,888	+21,900	+13,448	+40,948	+17,471	+40,948	+17,471
Chelmsford	•	324,624	335,306	366,534	386,197	421,902	312,943	332,457	353,001	378,557	374,853	+11,681	+13,431	+103,003	+125,925	+171,776	+171,776	+171,776	+171,776
Hudson	•	589,278	644,010	663,110	663,110	702,768	562,567	630,579	560,105	588,764	590,992	+26,711	+17,451	+103,003	+125,925	+171,776	+171,776	+171,776	+171,776
Hingham	•	634,745	621,706	660,649	698,546	715,395	572,298	592,856	609,712	620,536	648,507	+63,447	+28,850	+50,937	+78,010	+66,888	+78,010	+66,888	+78,010
Concord	•	701,156	690,524	711,430	724,818	724,818	640,372	697,550	645,112	641,202	651,458	+60,830	+13,435	+45,412	+70,228	+73,355	+73,355	+73,355	+73,355
Billerica	•	402,039	402,653	463,480	473,264	509,498	394,715	412,044	443,270	444,929	446,312	+1,324	+3,391	+20,273	+63,186	+73,355	+73,355	+73,355	+73,355
Agawam	•	397,708	455,866	443,803	432,684	464,612	372,752	409,723	410,009	384,290	358,252	+21,956	+46,143	+33,794	+48,394	+106,360	+106,360	+106,360	+106,360
Whitman	•	426,871	466,527	461,839	490,525	520,195	389,078	423,005	431,084	450,804	454,441	+37,793	+43,522	+30,155	+39,721	+65,756	+65,756	+65,756	+65,756
Randolph	•	394,229	396,780	431,629	437,968	487,275	383,510	427,967	432,195	463,136	433,809	+10,719	+31,187	+566	+1,552	+53,744	+53,744	+53,744	+53,744
Shrewsbury	•	514,771	515,207	538,953	595,615	592,151	440,700	481,392	483,402	488,434	492,432	+77,071	+33,447	+55,551	+107,181	+99,404	+99,404	+99,404	+99,404
Montague	•	444,507	437,940	484,900	518,313	487,414	460,991	473,387	472,148	483,863	492,432	+37,510	+33,447	+55,551	+107,181	+99,404	+99,404	+99,404	+99,404
Ware	•	358,964	338,008	372,199	382,854	402,884	328,057	386,016	358,950	361,339	349,971	+30,307	+47,948	+21,515	+52,913	+52,913	+52,913	+52,913	+52,913
North Andover	•	402,918	417,148	422,727	453,036	458,012	372,954	422,922	408,327	419,827	414,827	+29,964	+5,774	+14,400	+31,209	+61,729	+61,729	+61,729	+61,729
Grafton	•	277,573	335,332	328,211	350,706	358,012	277,882	325,063	312,227	317,791	315,584	+309	+10,266	+15,984	+32,428	+32,428	+32,428	+32,428	+32,428
Walpole	•	617,478	621,369	580,110	615,832	639,039	534,557	562,326	547,753	544,370	528,579	+82,921	+59,043	+32,357	+71,482	+110,460	+110,460	+110,460	+110,460
Dracont	•	322,350	324,284	355,564	365,803	393,304	284,402	333,006	310,250	332,433	314,245	+46,462	+8,722	+45,314	+33,370	+77,059	+77,059	+77,059	+77,059
Franklin	•	421,718	410,863	387,968	419,241	458,885	374,856	411,016	412,967	408,943	394,000	+46,462	+8,722	+45,314	+33,370	+77,059	+77,059	+77,059	+77,059
Millbury	•	308,996	332,340	352,045	392,871	393,341	292,077	340,194	347,681	349,668	333,739	+14,919	+16,854	+1,364	+4,364	+59,602	+59,602	+59,602	+59,602
Falmouth	•	679,399	685,498	651,741	722,501	700,975	590,764	648,482	647,854	660,835	660,498	+83,603	+37,011	+1,387	+61,666	+100,477	+100,477	+100,477	+100,477
South Hadley	•	409,617	403,923	454,906	480,230	510,264	356,414	411,003	412,833	414,161	415,982	+53,203	+7,140	+42,072	+75,069	+94,332	+94,332	+94,332	+94,332
Maynard	•	355,071	341,468	375,906	404,375	373,094	307,037	373,093	337,770	341,986	322,789	+43,034	+18,974	+43,808	+71,477	+52,305	+52,305	+52,305	+52,305
Spencer	•	299,808	306,725	330,884	348,522	382,931	286,131	302,941	318,556	298,189	292,022	+5,374	+3,153	+11,631	+2,695	+56,500	+56,500	+56,500	+56,500
Amherst	•	315,555	290,206	321,147	334,588	394,084	281,921	308,445	315,446	308,732	301,610	+36,634	+18,239	+5,701	+39,806	+52,474	+52,474	+52,474	+52,474
Winchendon	•	355,389	360,122	399,141	420,472	408,261	340,620	412,176	410,310	412,681	347,238	+14,769	+52,053	+11,169	+7,791	+61,023	+61,023	+61,023	+61,023
Mansfield	•	504,864	473,135	495,492	544,984	610,144	464,223	483,019	476,518	501,176	383,607	+40,461	+10,484	+18,974	+43,808	+71,477	+52,305	+52,305	+52,305
Westborough	•	275,564	275,564	283,395	293,037	291,780	220,299	267,336	254,049	260,204	204,812	+38,708	+8,628	+29,346	+62,968	+26,968	+26,968	+26,968	+26,968
Uxbridge	•	321,900	334,153	337,414	384,641	403,900	272,750	338,221	340,826	317,209	311,881	+43,150	+4,068	+32,588	+62,019	+56,019	+56,019	+56,019	+56,019
Amherst	•	369,740	379,159	371,446	400,286	441,987	320,237	368,382	356,831	370,223	379,198	+43,503	+10,777	+14,615	+36,063	+62,019	+62,019	+62,019	+62,019
Canter	•	440,280	417,591	446,105	456,714	490,208	412,093	435,386	435,386	447,199	416,071	+28,187	+17,795	+10,216	+9,515	+74,137	+74,137	+74,137	+74,137
Wareham	•	445,964	487,879	445,569	500,914	505,739	392,741	430,048	490,969	458,505	460,415	+53,223	+37,831	+3,400	+42,409	+45,324	+45,324	+45,324	+45,324
Ipswich	•	470,105	497,317	499,021	483,919	544,637	429,550	463,204	468,752	455,024	423,152	+40,555	+34,065	+30,869	+28,885	+121,485	+121,485	+121,485	+121,485
Foxborough	•	293,618	318,025	312,354	338,509	347,063	259,226	302,422	309,182	307,514	293,629	+34,392	+15,603	+3,172	+30,995	+53,434	+53,434	+53,434	+53,434
Tewksbury	•	217,275	210,587	200,033	223,127	241,727	169,985	189,506	193,024	197,424	199,685	+50,290	+21,081	+7,009	+23,703	+42,042	+42,042	+42,042	+42,042
Somerset	•	386,513	380,136	421,124	439,310	440,031	368,831	388,039	395,342	392,076	377,041	+22,082	+7,903	+25,782	+62,990	+62,990	+62,990	+62,990	+62,990
Great Barrington	•	342,188	375,695	372,114	388,175	437,288	323,718	353,184	353,134	357,524	350,714	+13,470	+22,511	+18,980	+28,651	+76,574	+76,574	+76,574	+76,574
Longmeadow	•	398,968	422,482	422,482	434,618	467,593	332,566	353,996	370,742	386,097	392,737	+66,402	+48,117	+51,740	+84,521	+74,856	+74,856	+74,856	+74,856
Abington	•	360,966	365,008	352,716	393,564	420,134	337,974	370,055	346,731	368,881	361,243	+22,432	+5,027	+5,985	+24,083	+58,891	+58,891	+58,891	+58,891
Orange	•	315,874	334,469	337,054	352,650	367,303	289,884	332,541	323,904	322,868	304,602	+25,990	+1,928	+13,150	+29,782	+39,847	+39,847	+39,847	+39,847
Monsen	•	251,911	255,033	241,127	257,890	269,808	210,047	245,291	234,382	235,678	226,961	+8,864	+10,258	+6,745	+22,202	+39,847	+39,847	+39,847	+39,847
Easton	•	255,832	281,817	308,662	306,634	296,470	239,702	270,474	279,554	281,906	269,711	+16,130	+11,343	+29,108	+24,668	+26,759	+26,759	+26,759	+26,759
86 Towns	•	\$64,239,350	\$65,167,066	\$67,242,531	\$70,499,299	\$71,928,914	\$58,631,205	\$63,636,292	\$63,391,356	\$64,060,610	\$62,619,724	+ \$5,608,145	+ \$1,530,774	+ \$3,851,175	+ \$6,438,659	+ \$9,309,190			

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

CITIES (In order of Population, 1940)	TOTALS	PERCENTAGES		
		Maintenance	Interest	Debt Requirements
BOSTON	\$85,087,828.40	\$65,551,842.39	\$6,759,518.91	\$12,776,467.10
Worcester	15,414,922.35	12,832,298.77	230,520.39	2,352,103.19
Springfield	12,143,581.68	10,220,156.65	483,301.75	1,440,123.28
Fall River	6,442,433.50	5,160,770.49	156,641.39	1,125,021.62
Cambridge	10,057,911.39	8,128,897.81	348,736.30	1,580,277.28
New Bedford	6,966,984.51	5,456,264.40	230,836.23	1,280,383.88
Somerville	6,645,673.80	5,470,461.44	262,373.46	912,838.90
Lowell	6,586,032.09	5,544,367.43	151,286.31	890,378.35
Lynn	7,430,369.17	6,098,753.74	182,602.64	1,169,012.79
Lawrence	5,019,142.12	4,402,453.59	91,577.01	525,111.52
Quincy	5,847,732.24	4,712,822.37	184,715.41	950,194.46
Newton	5,890,543.66	5,024,230.31	208,083.26	658,230.09
Medford	4,454,294.31	3,543,574.43	174,889.24	735,830.64
Brockton	4,580,473.80	3,905,523.42	75,516.23	599,434.15
Malden	4,133,052.24	3,285,816.75	165,788.65	681,446.84
Holyoke	4,455,537.11	4,090,770.47	55,104.67	309,661.97
Pittsfield	2,868,975.42	2,606,346.69	42,628.73	220,000.00
Everett	3,338,583.56	2,929,292.03	121,933.97	447,046.63
Haverhill	2,892,593.18	2,973,550.01	40,001.78	325,031.77
Fitchburg	2,813,709.48	2,459,622.25	46,570.93	326,400.00
Chicopee	2,967,205.57	2,470,910.40	34,321.58	239,401.59
Chelsea	2,844,471.43	2,536,755.98	83,723.67	273,901.78
Salem	2,757,219.66	2,218,409.64	85,246.82	453,563.20
Waltham	2,888,596.84	2,474,897.05	40,167.94	371,475.27
Taunton	2,513,671.50	2,053,960.32	88,235.91	373,531.85
Beverly	1,918,329.70	1,654,447.20	20,521.87	243,360.63
Melrose	1,575,885.27	1,362,882.88	49,476.91	163,525.45
Norhampton	1,236,687.78	1,177,636.10	11,578.46	47,173.22
Gloucester	2,033,570.17	1,598,489.02	59,097.46	375,983.69
Leominster	1,383,377.70	1,165,894.66	97,307.29	180,175.75
North Adams	1,277,455.02	1,134,571.04	16,596.63	126,317.35
Atholboro	1,246,512.52	1,162,798.99	10,712.53	73,000.00
Peabody	1,911,077.88	1,682,188.16	23,055.89	205,888.83
Gardner	1,874,745.53	1,704,608.10	8,642.03	69,500.00
Woburn	1,154,635.18	889,773.13	38,042.55	226,807.52
Westfield	1,435,353.55	1,331,762.08	21,593.47	122,000.00
Marlborough	865,356.78	811,827.87	17,771.53	135,757.38
Newburyport	979,587.51	856,015.71	17,818.94	105,712.86
39 Cities	\$238,672,378.23	\$194,475,628.48	\$10,769,745.90	\$33,427,003.85
		81.5	4.5	14.0

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

Towns. (In order of Population, 1940)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
Brookline	\$4,431,313.40	\$3,931,144.28	\$140,443.98	\$359,725.20	88.7	3.2	8.1
Arlington	2,318,940.13	2,092,366.51	61,396.39	165,177.23	90.2	2.7	7.1
Watertown	2,354,304.97	2,006,344.27	69,156.06	278,804.64	85.2	2.9	11.9
Belmont	2,025,495.34	1,740,126.45	52,346.99	233,021.90	85.9	2.6	11.5
Weymouth	1,624,534.31	1,508,638.06	26,231.58	89,664.07	92.9	1.6	6.5
Framingham	1,635,534.95	1,384,823.07	33,738.03	216,973.85	84.7	2.0	13.3
Methuen	1,060,412.28	949,890.47	15,521.81	95,000.00	89.6	1.5	8.9
Milton	1,352,373.45	1,146,037.72	55,959.36	151,356.37	84.7	4.1	11.2
West Springfield	1,005,516.97	807,152.70	19,364.27	89,000.00	89.2	1.9	8.9
Southbridge	685,881.48	643,501.71	6,579.77	35,800.00	93.8	1.0	5.2
Wintthrop	892,428.18	821,125.40	24,088.39	50,214.39	91.7	2.7	5.6
Braintree	1,410,233.23	1,292,051.29	20,210.41	88,971.53	91.6	2.1	6.3
Wakefield	1,274,294.87	1,157,873.89	16,005.34	100,415.64	90.9	1.2	7.9
Greenfield	976,431.51	935,479.89	4,951.62	36,000.00	95.8	0.5	3.7
Pedham	993,666.43	947,072.90	7,397.58	39,195.95	95.3	0.7	4.0
Milford	758,683.01	698,982.72	12,511.92	46,988.37	92.2	1.6	6.2
Norwood	1,290,264.30	1,116,228.12	23,550.44	156,475.82	86.1	1.8	12.1
Wellesley	1,391,255.51	1,180,006.62	36,286.64	174,962.25	84.8	2.6	12.6
Saugus	998,220.32	879,743.20	22,213.52	96,581.40	88.3	2.2	9.7
Danvers	832,516.35	712,880.60	21,366.23	118,269.50	83.4	2.5	13.9
Natick	800,356.52	747,842.67	15,313.85	39,000.00	93.4	1.7	4.9
Lexington	946,871.78	876,698.31	10,646.97	59,527.50	92.6	1.1	6.3
Webster	894,308.43	779,009.88	23,079.29	92,219.26	87.1	2.6	10.3
Plymouth	632,263.47	571,385.82	7,129.22	53,748.43	87.2	1.1	11.7
Adams	918,442.61	871,826.50	6,116.11	40,500.00	94.9	0.7	4.4
Needham	551,310.93	489,533.98	7,276.95	54,500.00	88.8	1.3	9.0
Clinton	891,938.35	786,712.17	21,667.50	83,558.68	88.2	2.4	9.4
Athol	716,695.33	681,088.49	4,890.15	30,716.69	95.0	0.7	4.3
Andover	568,521.51	526,329.20	6,892.31	35,600.00	92.6	1.1	6.3
Fairhaven	640,787.16	602,691.41	10,095.75	38,000.00	92.5	1.6	5.9
Reading	540,576.52	482,366.23	7,176.53	51,033.76	89.2	1.3	9.5
Amesbury	1,230,956.98	1,131,851.14	12,211.31	86,894.53	91.9	1.0	7.1
Marblehead	568,899.44	542,049.87	2,856.01	23,993.56	95.3	0.5	4.2
Stonham	1,003,241.83	916,642.68	19,599.15	67,000.00	91.4	1.9	6.7
Swampscott	685,372.91	594,109.14	17,643.54	73,620.23	86.7	2.6	10.7
North Attleborough	792,835.09	698,715.11	30,915.19	63,204.79	88.1	3.9	8.0
Easthampton	588,273.43	588,246.60	26.83	—	100.0	—	—
Northbridge	514,354.95	467,178.77	3,258.77	43,917.41	90.8	0.6	8.6
Palmer	409,054.23	370,934.23	7,120.00	31,000.00	90.7	1.7	7.6
Middleborough	430,946.40	380,662.42	2,201.55	48,082.43	88.3	0.5	11.2
Dartmouth	621,163.09	603,511.34	1,651.75	16,000.00	97.1	0.3	2.6
Bridgewater	498,728.88	453,893.87	7,835.01	37,000.00	91.0	1.6	7.4
Stoughton	332,025.07	300,335.86	10,190.21	21,500.00	90.4	3.1	6.5
	448,663.33	405,894.48	6,451.65	36,317.20	90.5	1.4	8.1

1 Less than one-tenth of one per cent.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

											TOWNS. (In order of Population, 1940)						PERCENTAGES		
											TOTALS	Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements		
Barnstable	.	.	.	.	.	.	.	.	.	.	\$696,812.37	\$673,672.36	\$3,140.01	\$20,000.00	96.7	0.4	2.9		
Ludlow	.	.	.	.	.	.	.	.	.	.	419,114.63	386,049.15	6,065.48	27,000.00	92.1	1.5	6.4		
Rockland	.	.	.	.	.	.	.	.	.	.	478,452.16	443,978.89	5,373.27	30,000.00	92.6	1.1	6.3		
Choburn	.	.	.	.	.	.	.	.	.	.	374,853.59	365,463.89	1,093.30	8,354.40	97.5	0.3	2.2		
Hudson	.	.	.	.	.	.	.	.	.	.	554,117.37	554,117.37	3,941.18	22,923.34	97.1	0.7	5.6		
Hingham	.	.	.	.	.	.	.	.	.	.	590,991.89	623,693.80	2,224.65	16,588.64	97.1	0.3	2.6		
Cornwall	.	.	.	.	.	.	.	.	.	.	648,507.09	623,693.80	2,224.65	16,588.64	97.1	0.3	2.6		
Concord	.	.	.	.	.	.	.	.	.	.	631,458.19	580,317.16	12,431.03	58,650.00	89.1	1.9	9.0		
Billerica	.	.	.	.	.	.	.	.	.	.	436,312.12	425,282.77	1,994.48	19,084.87	95.3	0.4	4.3		
Asgaw	.	.	.	.	.	.	.	.	.	.	358,252.01	320,329.90	3,322.11	34,000.00	89.6	0.9	9.5		
Whitman	.	.	.	.	.	.	.	.	.	.	434,441.11	338,644.66	2,796.45	18,000.00	95.4	0.6	4.0		
Randolph	.	.	.	.	.	.	.	.	.	.	483,508.37	389,981.48	5,239.58	38,567.31	89.9	1.2	8.9		
Shrewsbury	.	.	.	.	.	.	.	.	.	.	432,746.91	435,827.96	5,318.95	31,600.00	92.5	1.1	5.2		
Montague	.	.	.	.	.	.	.	.	.	.	432,431.78	405,780.20	4,151.58	22,500.00	93.8	1.0	5.2		
Vare	.	.	.	.	.	.	.	.	.	.	349,971.26	326,854.02	2,617.24	20,500.00	93.4	0.5	3.2		
North Andover	.	.	.	.	.	.	.	.	.	.	414,827.17	399,667.55	2,068.13	13,091.49	95.9	0.4	3.7		
Granton	.	.	.	.	.	.	.	.	.	.	315,584.37	302,690.11	1,394.26	11,500.00	96.3	0.6	3.3		
Walpole	.	.	.	.	.	.	.	.	.	.	528,578.91	472,933.05	9,207.26	46,438.60	89.5	1.7	8.8		
Dracut	.	.	.	.	.	.	.	.	.	.	316,244.63	303,935.45	1,809.18	10,500.00	96.1	0.6	3.3		
Franklin	.	.	.	.	.	.	.	.	.	.	394,000.01	348,007.99	3,992.02	42,000.00	88.3	1.0	10.7		
Millbury	.	.	.	.	.	.	.	.	.	.	333,738.60	316,186.05	2,361.17	15,191.38	94.7	0.7	4.6		
Falmouth	.	.	.	.	.	.	.	.	.	.	690,497.65	629,357.18	4,640.47	26,500.00	95.3	0.7	4.0		
South Hadley	.	.	.	.	.	.	.	.	.	.	415,932.04	391,669.54	5,262.50	19,000.00	94.2	1.2	4.6		
Maynard	.	.	.	.	.	.	.	.	.	.	322,788.73	303,738.03	6,050.70	13,000.00	94.1	1.9	4.0		
Spencer	.	.	.	.	.	.	.	.	.	.	292,021.63	260,848.05	5,173.58	26,000.00	89.3	1.8	8.9		
Auburn	.	.	.	.	.	.	.	.	.	.	301,610.25	272,800.13	6,086.18	22,743.94	90.5	2.0	7.5		
Winchendon	.	.	.	.	.	.	.	.	.	.	347,237.62	319,880.80	6,212.80	21,144.02	92.1	1.8	6.1		
Mansfield	.	.	.	.	.	.	.	.	.	.	538,667.01	507,932.19	6,734.82	24,000.00	94.3	1.2	4.5		
Westborough	.	.	.	.	.	.	.	.	.	.	204,811.72	262,258.43	7,532.29	1,800.00	99.0	0.3	0.7		
Uxbridge	.	.	.	.	.	.	.	.	.	.	317,880.93	298,051.28	4,329.65	15,500.00	93.8	1.3	4.9		
Amherst	.	.	.	.	.	.	.	.	.	.	379,198.36	358,000.19	4,598.17	16,000.00	94.6	1.2	4.2		
Canton	.	.	.	.	.	.	.	.	.	.	416,070.39	392,788.97	3,157.17	20,124.25	94.4	0.8	4.8		
Wareham	.	.	.	.	.	.	.	.	.	.	460,414.98	447,094.68	1,520.30	11,800.00	97.1	0.3	2.6		
Ipswich	.	.	.	.	.	.	.	.	.	.	423,152.10	380,437.67	5,014.43	37,700.00	89.9	1.2	8.9		
Foxborough	.	.	.	.	.	.	.	.	.	.	293,629.17	270,474.16	1,155.01	22,000.00	92.1	0.4	7.5		
Tewksbury	.	.	.	.	.	.	.	.	.	.	199,685.33	193,523.85	1,161.48	5,000.00	96.9	0.6	2.5		
Somerset	.	.	.	.	.	.	.	.	.	.	329,807.72	14,483.00	14,483.00	32,750.00	87.5	3.8	8.7		
Great Barrington	.	.	.	.	.	.	.	.	.	.	377,040.72	329,807.72	1,180.00	8,000.00	97.4	0.3	2.3		
Longmeadow	.	.	.	.	.	.	.	.	.	.	350,714.06	341,534.06	5,557.50	35,000.00	89.7	1.4	8.9		
Abington	.	.	.	.	.	.	.	.	.	.	392,736.86	352,179.36	7,344.78	39,099.07	87.2	2.0	10.8		
Orange	.	.	.	.	.	.	.	.	.	.	361,242.69	314,798.84	3,090.17	30,000.00	89.1	1.0	9.8		
Monson	.	.	.	.	.	.	.	.	.	.	304,602.39	271,512.22	7,751.34	3,000.00	98.4	0.3	1.3		
Easton	.	.	.	.	.	.	.	.	.	.	229,961.31	226,229.97	3,570.41	7,500.00	95.9	1.3	2.8		
86 Towns	.	.	.	.	.	.	.	.	.	.	\$62,619,724.12	\$56,799,272.22	\$1,096,778.01	\$4,723,673.89	90.7	1.8	7.5		

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1939, 1940 and 1941.
All Municipalities.*

CLASSIFICATION.	1910	1939	1940	1941
General debt	\$172,449,046	\$209,087,506	\$198,741,991	\$187,246,219
Public service enterprise debt	66,118,553	104,596,635	103,007,984	102,508,576
Total gross funded or fixed debt	\$238,567,599	\$313,684,141	\$301,749,975	\$289,754,795
Sinking funds deducted	70,021,484	27,058,171	27,297,141	27,877,169
Net funded or fixed debt	\$168,546,115	\$286,625,970	\$274,452,834	\$261,877,626
To which may be added:—				
Tax title loans	—	14,747,940	13,720,812	12,451,351
Revenue and other temporary loans	9,139,691	67,916,330	59,838,822	50,201,127
TOTALS	\$177,685,806	\$369,290,240	\$348,012,468	\$324,530,104

Cities.

General debt	\$156,308,327	\$181,163,150	\$174,116,654	\$165,017,097
Public service enterprise debt	50,965,550	95,636,300	94,668,600	93,811,525
Total gross funded or fixed debt	\$207,273,877	\$276,799,450	\$268,785,254	\$258,828,622
Sinking funds deducted	66,843,242	27,000,434	27,261,166	27,853,441
Net funded or fixed debt	\$140,430,635	\$249,799,016	\$241,524,088	\$230,975,181
To which may be added:—				
Tax title loans	—	13,993,158	12,975,614	11,844,057
Revenue and other temporary loans	6,491,302	52,405,843	47,071,432	39,847,949
TOTALS	\$146,921,937	\$316,198,017	\$301,571,134	\$282,667,187

Towns Over 5,000 Population.

General debt	\$12,872,337	\$22,288,353	\$19,464,777	\$17,215,897
Public service enterprise debt	12,071,146	4,643,629	4,255,889	4,725,561
Total gross funded or fixed debt	\$24,943,483	\$26,931,982	\$23,720,666	\$21,941,458
Sinking funds deducted	2,646,536	57,737	35,975	23,728
Net funded or fixed debt	\$22,296,947	\$26,874,245	\$23,684,691	\$21,917,730
To which may be added:—				
Tax title loans	—	654,698	645,113	517,499
Revenue and other temporary loans	1,873,512	11,745,135	9,556,136	7,620,277
TOTALS	\$24,170,459	\$39,274,078	\$33,885,940	\$30,055,506

Towns Under 5,000 Population.

General debt	\$3,268,382	\$5,636,003	\$5,160,560	\$5,013,225
Public service enterprise debt	3,081,857	4,316,706	4,083,495	3,971,490
Total gross funded or fixed debt	\$6,350,239	\$9,952,709	\$9,244,055	\$8,984,715
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$9,952,709	\$9,244,055	\$8,984,715
To which may be added:—				
Tax title loans	—	100,084	100,085	89,795
Revenue and other temporary loans	774,877	3,765,352	3,211,254	2,732,901
TOTALS	\$6,593,410	\$13,818,145	\$12,555,394	\$11,807,411

Aggregate Municipal Indebtedness—General and Enterprise Debt.

All Municipalities.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,222,840	185,844,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,000,181	99,843,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46
1936	216,145,220	18,367,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44
1938	215,749,767	14,600,287	201,149,480	3.12	106,173,301	13,950,866	92,222,435	1.43
1939	209,087,506	12,067,070	197,020,436	3.08	104,596,635	14,991,101	89,605,534	1.40
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1941	187,246,219	10,932,516	176,313,703	2.75	102,508,576	16,944,653	85,563,923	1.34

Cities.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,773,394	118,114,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89
1938	185,033,778	14,511,699	170,522,079	3.86	97,060,100	13,913,570	83,146,530	1.88
1939	181,163,150	12,029,333	169,133,817	3.87	95,636,300	14,971,101	80,665,199	1.85
1940	174,116,654	11,117,982	162,998,672	3.78	94,668,600	16,143,184	78,525,416	1.82
1941	165,017,097	10,908,788	154,108,309	3.56	93,811,525	16,944,653	76,866,872	1.78

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

Towns Over 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,255,797	116,233	6,139,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35
1938	24,862,829	88,588	24,774,241	1.69	4,969,711	37,296	4,932,415	0.34
1939	22,288,353	37,737	22,250,616	1.52	4,643,629	20,000	4,623,629	0.32
1940	19,464,777	35,975	19,428,802	1.32	4,255,889	-	4,255,889	0.29
1941	17,215,897	23,728	17,192,169	1.15	4,725,561	-	4,725,561	0.32

Towns Under 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	250,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	-	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932	6,839,322	-	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933	6,204,366	-	6,204,366	1.00	4,402,550	-	4,402,550	0.71
1934	5,253,568	-	5,253,568	0.92	4,428,125	-	4,428,125	0.77
1935	5,208,240	-	5,208,240	0.91	4,332,690	-	4,332,690	0.76
1936	5,386,861	-	5,386,861	0.94	4,400,360	-	4,400,360	0.77
1937	5,124,168	-	5,124,168	0.90	4,167,480	-	4,167,480	0.74
1938	5,853,160	-	5,853,160	1.03	4,143,490	-	4,143,490	0.73
1939	5,636,003	-	5,636,003	0.98	4,316,706	-	4,316,706	0.75
1940	5,160,560	-	5,160,560	0.89	4,083,495	-	4,083,495	0.70
1941	5,013,225	-	5,013,225	0.85	3,971,490	-	3,971,490	0.67

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.86
1917	4,538,998,071	1 423,239,937	194,483,095	1 1,818,128	1 8.5	1 0.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	1 8,859,848	4.4	1 4.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931	7,442,709,478	1 121,084,408	316,650,623	14,940,516	1 1.6	5.0	4.25
1932	7,209,928,247	1 232,781,231	311,892,390	1 4,758,233	1 3.1	1 1.5	4.33
1933	6,911,819,425	1 298,108,822	311,290,687	1 601,703	1 4.1	1 0.2	4.50
1934	6,757,019,988	1 154,799,437	302,390,561	1 8,900,126	1 2.2	1 2.9	4.48
1935	6,690,844,592	1 166,175,396	298,692,687	1 3,697,874	1 1.0	1 1.2	4.46
1936	6,642,563,514	1 148,281,078	293,823,441	1 4,869,246	1 0.7	1 1.6	4.42
1937	6,489,900,278	1 152,663,236	281,891,942	1 11,931,499	1 2.3	1 4.1	4.34
1938	6,454,408,460	1 35,491,818	293,371,915	11,479,973	1 0.5	4.1	4.55
1939	6,403,680,965	1 50,727,495	286,625,970	1 6,745,945	1 0.8	1 2.3	4.48
1940	6,371,829,918	1 31,851,047	274,452,834	1 12,173,136	1 0.5	1 4.2	4.31
1941	6,409,261,361	37,431,443	261,877,626	1 12,575,208	0.6	1 4.6	4.09

1 Decrease.

RATIO OF NET DEBT TO VALUATION

3.27	0.20	1.72	5.19
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39 Cities

Net Debt, January 1, 1943, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

TOWNS. (Over 5,000 Population)	Population	Valuation, 1942 including Motor Vehicles	NET DEBT, JANUARY 1, 1943				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit						
Abington	5,708	\$5,934,834	\$125,409.00	\$87,591.00	\$10,464.78	\$223,464.78	3.59	0.17	0.28	4.04
Adams	12,608	9,660,827	62,500.00	97,000.00	—	159,500.00	1.65	—	—	1.65
Agawam	7,842	10,214,443	95,000.00	74,000.00	—	169,000.00	1.65	—	0.02	1.67
Amesbury	10,862	9,227,698	89,000.00	16,000.00	—	105,000.00	0.11	—	0.44	0.55
Amherst	6,410	19,222,927	89,000.00	72,000.00	—	161,000.00	1.61	—	5.78	7.39
Andover	11,122	12,206,468	64,000.00	231,000.00	—	295,000.00	1.71	—	—	1.71
Arlington	4,013	58,739,795	249,000.00	1,014.36	—	250,014.36	0.43	—	—	0.43
Athol	11,180	10,644,478	22,000.00	110,000.00	—	132,000.00	1.24	—	0.14	1.38
Auburn	6,629	27,578,391	37,817.00	67,683.00	—	105,500.00	1.55	—	—	1.55
Barnstable	3,333	27,561,548	65,500.00	84,000.00	—	149,500.00	0.42	—	0.33	0.75
Belmont	20,867	54,438,262	223,000.00	9,000.00	—	232,000.00	—	—	0.16	0.16
Billerica	7,533	8,793,582	—	—	—	—	—	—	—	—
Braintree	16,378	28,852,582	154,000.00	388,000.00	—	542,000.00	1.88	—	—	1.88
Bridgewater	8,902	5,431,532	—	—	—	—	—	—	4.00	4.00
Brookline	49,786	149,501,533	619,000.00	119,000.00	—	738,000.00	0.49	—	0.17	0.66
Canton	6,381	8,668,849	—	14,000.00	—	14,000.00	0.16	—	0.08	0.24
Chelmsford	8,077	8,237,624	37,000.00	40,000.00	—	77,000.00	0.93	—	—	0.93
Clinton	12,440	11,200,782	—	58,000.00	—	58,000.00	—	—	—	—
Concord	7,972	11,211,232	116,300.00	41,000.00	12,976.86	70,976.86	0.52	0.11	—	0.63
Danvers	14,179	12,885,475	97,000.00	141,000.00	—	187,300.00	1.40	—	0.71	2.11
Dartmouth	9,011	12,753,824	41,000.00	120,000.00	—	217,000.00	1.68	—	0.92	2.60
Dedham	15,508	26,189,656	—	—	—	41,000.00	0.32	—	0.70	1.02
Draught	7,339	4,779,685	3,000.00	29,000.00	—	32,000.00	0.67	—	—	0.67
Easthampton	10,316	9,653,029	4,000.00	91,000.00	—	95,000.00	0.99	—	0.11	1.10
Easton	5,135	5,383,003	52,500.00	24,000.00	—	76,500.00	1.42	—	—	1.42
Fairhaven	10,938	11,534,347	70,000.00	46,400.00	39,231.39	155,631.39	1.01	0.34	0.57	1.92
Falmouth	6,878	23,505,628	54,000.00	—	—	54,000.00	0.23	—	1	0.23
Foxborough	6,303	6,139,612	—	—	—	—	—	—	0.08	0.08
Framingham	23,214	35,480,519	224,500.00	363,000.00	17,501.81	604,701.81	1.66	0.05	1.03	2.74
Franklin	7,303	8,340,236	12,980.31	43,019.69	—	56,000.00	0.67	—	0.31	0.98
Grafton	7,457	4,463,337	1,450.00	8,000.00	—	9,450.00	0.21	—	—	0.21
Great Barrington	5,824	8,791,167	45,000.00	6,000.00	—	51,000.00	0.58	—	—	0.58
Greenfield	15,672	25,889,882	11,000.00	36,000.00	—	47,000.00	0.18	—	—	0.18
Hingham	8,003	18,286,393	149,000.00	—	—	149,000.00	0.81	—	0.20	1.01
Hudson	8,012	6,812,970	24,500.00	79,590.00	—	104,000.00	0.50	—	3.61	4.20
Ispswich	6,348	7,364,761	25,010.00	79,590.00	—	104,600.00	1.42	—	0.54	1.96
Lexington	13,187	23,288,684	92,289.00	259,111.00	—	351,400.00	1.51	—	0.20	1.71
Longmeadow	5,790	14,592,207	123,000.00	6,000.00	—	129,000.00	0.88	—	—	0.88
Ludlow	6,181	6,735,157	134,000.00	6,000.00	—	140,000.00	2.08	—	—	2.08
Mansfield	6,530	7,674,707	6,000.00	—	—	6,000.00	—	—	—	—
Marblehead	6,530	132,000.00	323,000.00	—	—	285,000.00	2.98	—	0.47	3.45
Maynard	10,826	23,287,466	9,000.00	313,000.00	—	422,000.00	1.88	—	0.19	2.07
Methuen	6,812	3,708,466	—	—	—	—	—	—	—	—
Methuen	21,880	19,779,904	100,200.00	331,700.00	—	431,900.00	2.18	—	0.18	2.36

Middleborough	9,032	24,750.00	—	12,594.48	24,750.00	5,000.00	29,750.00	0.28	—	0.08	0.06	0.34
Milford	15,388	80,000.00	—	167,000.00	268,594.48	—	268,594.48	1.66	0.11	—	—	0.71
Millbury	6,983	3,000.00	—	30,800.00	40,223.88	—	40,223.88	0.60	—	—	—	2.18
Milton	18,708	58,000.00	—	—	58,000.00	363,000.00	921,000.00	1.32	—	0.86	—	—
Monson	5,997	2,000.00	—	7,000.00	9,000.00	—	9,000.00	0.29	—	—	—	—
Montague	7,582	16,000.00	—	92,000.00	108,000.00	—	108,000.00	1.08	—	—	—	1.08
Natick	13,851	20,331.860	—	104,700.00	282,100.00	—	334,150.00	1.63	—	0.25	—	1.63
Needham	12,445	28,140.802	—	139,000.00	332,000.00	2,000.00	334,000.00	1.18	—	0.01	—	1.19
North Andover	7,524	8,131.931	—	—	37,160.48	1,000.00	28,160.48	0.31	0.03	—	—	0.35
North Attleborough	10,359	10,879,722	—	2,160.48	—	—	—	—	—	—	—	—
Northborough	10,242	7,439,167	—	—	105,500.00	—	105,500.00	1.42	—	—	—	1.42
Northwood	15,383	269,577.00	—	43,000.00	504,577.00	114,000.00	678,577.00	2.29	—	0.46	—	2.75
Orange	5,611	24,701.988	—	295,000.00	68,040.00	3,000.00	71,040.00	1.37	—	0.06	—	1.43
Palmer	9,149	4,981,299	—	40,000.00	28,040.00	—	27,000.00	0.34	—	—	—	0.34
Plymouth	13,100	10,500.00	—	16,500.00	27,000.00	—	27,000.00	0.63	—	—	—	0.63
Randolph	7,634	22,372,292	—	111,000.00	143,000.00	—	143,000.00	0.34	—	—	—	0.34
Reading	10,866	56,000.00	—	59,000.00	119,517.51	6,000.00	125,517.51	1.53	0.06	0.08	—	1.67
Rockland	18,285,170	17,500.00	—	238,000.00	255,500.00	154,000.00	409,500.00	1.40	—	0.84	—	2.24
Saugus	8,087	9,267,049	—	99,000.00	140,000.00	28,000.00	168,000.00	1.81	—	0.30	—	1.81
Shrewsbury	14,825	214,280.00	—	255,720.00	722,000.00	—	722,000.00	2.82	1.51	—	—	4.33
Somersett	7,586	22,000.00	—	62,000.00	22,000.00	110,000.00	132,000.00	0.21	—	1.08	—	1.29
Southbridge	5,873	23,750.00	—	108,000.00	85,750.00	250,000.00	335,750.00	0.62	—	1.82	—	2.44
South Hadley	16,825	64,000.00	—	20,000.00	172,000.00	—	172,000.00	1.19	—	—	—	1.19
South	8,415,381	71,000.00	—	46,510.00	91,000.00	—	91,000.00	1.08	—	—	—	1.08
Spencer	6,641	43,490.00	—	78,250.00	90,000.00	37,000.00	127,000.00	1.82	—	0.75	—	2.57
Stonham	10,765	15,103,175	—	205,000.00	173,068.35	40,000.00	213,068.35	0.99	0.16	0.26	—	1.41
Stoughton	8,632	12,000.00	—	57,000.00	69,000.00	20,000.00	89,000.00	0.79	—	0.23	—	1.02
Swampscott	10,761	25,964,037	—	205,500.00	400,500.00	4,500.00	405,000.00	1.58	—	0.02	—	1.60
Tewksbury	6,261	8,749,304	—	25,000.00	105,000.00	—	105,000.00	0.60	—	—	—	0.60
Uxbridge	16,223	22,792,234	—	80,549.00	103,000.00	191,000.00	294,000.00	1.41	—	0.84	—	1.29
Wakefield	7,443	13,623,590	—	5,000.00	103,000.00	30,000.00	134,000.00	0.45	—	0.92	—	1.06
Ware	7,557	5,758,614	—	114,000.00	76,000.00	19,000.00	95,000.00	1.32	—	0.33	—	1.65
Wareham	35,497	14,001,950	—	44,500.00	60,000.00	1,000.00	60,000.00	0.42	—	—	—	0.42
Watertown	13,186	10,941,415	—	502,000.00	682,000.00	16,000.00	698,000.00	1.30	—	—	—	1.30
Webster	13,127	46,708,917	—	39,000.00	60,822.10	16,000.00	76,822.10	0.47	0.10	0.15	—	0.72
Wellesley	15,050	231,150.00	—	337,850.00	569,000.00	78,000.00	647,000.00	1.22	—	0.17	—	1.39
Westborough	6,463	5,142,987	—	86,000.00	—	26,000.00	314,000.00	—	—	—	—	—
West Springfield	17,135	25,600,038	—	—	288,000.00	65,000.00	297,000.00	1.13	—	0.10	—	1.23
Weymouth	23,868	52,798,064	—	4,000.00	232,000.00	—	232,000.00	0.44	—	0.12	—	0.56
Whitman	7,739	8,296,452	—	97,000.00	36,000.00	—	36,000.00	0.43	—	—	—	0.43
Winchendon	6,575	5,205,389	—	97,000.00	125,000.00	11,000.00	136,000.00	2.40	—	0.21	—	2.61
Winchester	15,081	35,083,662	—	9,000.00	251,000.00	—	251,000.00	0.72	—	—	—	0.72
Wintrop	16,768	25,116,488	—	—	95,000.00	—	95,000.00	0.38	—	—	—	0.38
86 Towns	990,108	\$1,492,776,237	\$7,102,843.31	\$7,303,488.95	\$392,211.64	\$14,798,543.00	\$4,250,726.00	\$19,049,269.00	0.97	0.03	0.28	1.28

1 Less than one one-hundredth of one per cent.

Net Debt, January 1, 1943, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

TOWNS. (Under 5,000 Population)	Population	Valuation, 1942 including Motor Vehicles	NET DEBT, JANUARY 1, 1943					RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Acton	2,701	\$3,828,675	\$18,000.00	—	—	\$18,000.00	—	\$18,000.00	0.47	—	—	0.47
Acushnet	4,145	2,808,784	—	\$8,400.00	—	8,400.00	—	8,400.00	0.30	—	—	0.30
Ashfield	872	1,204,232	24,000.00	—	—	24,000.00	—	24,000.00	1.99	—	—	1.99
Ashland	2,479	3,442,447	9,766.66	9,333.34	—	19,100.00	\$82,700.00	101,800.00	0.56	—	2.40	2.96
Avon	2,335	1,955,693	22,686.00	25,314.00	—	48,000.00	12,000.00	60,000.00	3.07	—	0.61	3.68
Ayer	3,572	3,919,639	23,000.00	9,000.00	—	32,000.00	27,000.00	59,000.00	0.82	—	0.69	1.51
Barre	3,528	2,580,108	6,000.00	1,000.00	—	7,000.00	26,000.00	33,000.00	0.27	—	1.01	1.28
Becket	689	854,986	10,338.00	9,162.00	—	19,500.00	—	19,500.00	2.28	—	—	2.28
Bedford	3,807	3,001,004	—	2,000.00	—	3,500.00	10,000.00	12,000.00	0.07	—	0.33	0.40
Belchertown	3,503	1,694,730	3,500.00	—	—	3,500.00	—	3,500.00	0.21	—	—	0.21
Bellingham	2,979	2,741,842	47,000.00	19,600.00	\$7,249.90	73,849.90	229,530.00	303,379.90	2.43	0.26	8.37	11.06
Berkley	1,130	942,697	1,400.00	—	—	1,400.00	—	1,400.00	0.15	—	—	0.15
Blackstone	4,566	2,430,660	48,000.00	—	—	67,400.00	—	67,400.00	2.77	—	—	2.77
Blandford	1,799	874,170	3,500.00	19,400.00	—	3,500.00	8,800.00	12,300.00	0.40	—	1.01	1.41
Bourne	3,315	10,036,792	11,500.00	—	—	11,500.00	—	11,500.00	0.11	—	—	0.11
Boxford	1,388	1,326,608	18,000.00	—	—	15,000.00	—	15,000.00	1.13	—	—	1.13
Boxton	1,827	1,021,815	18,000.00	—	—	18,000.00	—	18,000.00	1.76	—	—	1.76
Brewster	1,012	2,321,596	4,000.00	—	—	4,000.00	—	4,000.00	0.17	—	—	0.17
Brimfield	1,393	1,108,745	27,000.00	—	—	27,000.00	—	27,000.00	2.15	—	—	2.15
Brookfield	2,275	3,478,898	1,900.00	—	—	2,900.00	6,000.00	8,900.00	0.22	—	0.46	0.68
Burlington	2,275	3,309,717	34,708.00	—	1,119.22	74,119.22	—	74,119.22	2.95	0.05	—	3.00
Carver	1,469	3,309,717	1,500.00	—	—	1,500.00	—	1,500.00	0.05	—	—	0.05
Charlemont	789	958,624	2,000.00	—	—	3,000.00	—	3,000.00	0.26	—	—	0.26
Charlton	2,537	1,988,635	—	1,000.00	—	10,000.00	—	10,000.00	0.15	—	—	0.15
Chatham	2,136	7,348,186	—	1,000.00	—	1,000.00	—	1,000.00	0.14	—	—	0.14
Cheshire	1,708	1,214,742	—	1,000.00	—	5,000.00	20,500.00	25,500.00	0.08	—	1.68	2.09
Chester	1,284	1,221,958	500.00	4,500.00	—	5,000.00	—	5,000.00	0.41	—	—	0.68
Chilmark	805,721	1,500,000	3,696.00	1,500.00	—	10,000.00	—	10,000.00	1.53	—	—	1.53
Clarksburg	1,317	655,000	20,000.00	6,304.00	—	20,000.00	—	20,000.00	0.20	—	—	0.20
Cohasset	3,111	10,227,242	—	—	—	—	250.00	250.00	—	—	0.04	0.04
Cummington	608	563,455	—	5,800.00	—	31,000.00	—	31,000.00	0.56	—	—	0.56
Dalton	4,206	5,491,586	25,200.00	83,000.00	—	90,000.00	—	90,000.00	2.07	—	—	2.07
Deerfield	2,684	4,348,235	7,000.00	—	—	62,500.00	—	62,500.00	1.92	—	—	1.92
Dighton	2,983	3,253,610	62,500.00	—	—	1,000.00	6,000.00	7,000.00	0.05	—	0.32	0.37
Douglas	2,617	1,900,295	1,000.00	—	—	6,000.00	—	6,000.00	0.14	—	—	0.14
Dover	1,374	4,254,155	6,000.00	—	—	43,600.00	—	43,600.00	1.67	—	0.60	2.27
Dudley	4,616	2,603,693	40,000.00	3,600.00	—	20,000.00	—	20,000.00	0.26	—	—	0.26
Dunstable	447	487,237	—	—	—	—	1,250.00	1,250.00	—	—	—	0.26
Duxbury	2,359	7,774,959	20,000.00	—	—	50,000.00	—	50,000.00	0.08	—	—	0.08
East Bridgewater	3,832	4,710,869	11,000.00	39,000.00	—	3,000.00	3,500.00	53,500.00	1.06	—	—	1.14
East Brookfield	1,016	1,128,773	3,000.00	—	—	—	7,000.00	10,000.00	0.27	—	0.62	0.89

Eastham	582	1,527,344	9,000.00	9,000.00	—	—	0.59	—	0.59
East Longmeadow	3,403	4,438,691	33,500.00	33,500.00	—	—	0.28	—	1.03
Edgartown	1,370	4,343,076	11,000.00	11,000.00	—	—	0.25	—	0.25
Essex	1,384	1,735,177	1,000.00	1,000.00	—	—	0.06	—	0.06
Gay Head	127	170,678	—	700.00	—	—	0.41	—	0.41
Georgetown	1,803	1,951,077	—	—	—	114,000.00	—	—	5.84
Gill	931	959,841	1,500.00	1,500.00	—	—	—	—	0.16
Goshen	237	392,600	3,650.00	3,650.00	—	—	0.16	—	0.16
Granby	1,085	1,202,571	19,000.00	37,000.00	—	—	0.93	—	0.93
Granville	668	1,955,076	10,000.00	10,000.00	—	—	4.74	—	4.74
Graveland	2,122	1,658,467	16,623.00	33,000.00	—	3,500.00	0.51	—	0.51
Hamilton	2,037	5,880,557	45,000.00	46,000.00	—	36,500.00	1.99	—	2.20
Hampden	1,023	901,114	1,600.00	1,600.00	—	82,000.00	0.79	—	2.20
Hampover	2,875	4,494,066	17,000.00	21,000.00	—	128,000.00	0.18	—	1.41
Hanson	2,570	3,080,514	—	—	—	206,000.00	0.47	—	0.18
Hardwick	2,154	1,575,590	10,000.00	11,500.00	—	15,000.00	—	—	4.58
Harvard	1,730	2,232,175	30,900.00	30,900.00	—	—	0.49	—	5.05
Harwich	2,535	7,959,646	58,000.00	58,000.00	—	—	0.73	—	0.73
Hawley	257	240,042	2,000.00	2,000.00	—	102,000.00	0.73	—	1.38
Hinsdale	1,235	1,047,086	5,822.00	17,510.40	—	—	0.83	—	2.01
Holbrook	3,330	3,250,685	3,000.00	33,000.00	—	—	1.67	—	0.83
Holland	247	308,320	1,050.00	1,050.00	—	3,000.00	1.11	—	1.67
Holliston	3,000	3,922,177	2,000.00	29,000.00	—	—	0.34	—	1.02
Hopedale	3,113	3,340,128	30,000.00	30,000.00	—	—	0.74	—	0.74
Hopkinton	2,697	3,223,680	15,000.00	19,000.00	—	26,000.00	0.90	—	0.90
Hubbardston	1,922	858,190	7,283.00	16,000.00	—	—	1.40	—	1.40
Hull	2,167	1,099,366	23,700.00	109,000.00	—	—	1.86	—	1.86
Huntington	1,340	1,099,366	8,000.00	23,700.00	—	—	0.63	—	0.63
Kingston	2,783	4,696,025	—	—	—	—	2.16	—	2.16
Lancaster	2,963	2,684,900	1,000.00	8,000.00	—	15,000.00	0.17	—	0.32
Lee	4,222	4,402,393	47,282.00	1,000.00	—	11,500.00	0.43	—	0.43
Lecester	4,551	3,618,624	25,465.00	57,200.00	—	—	1.30	—	1.30
Lenox	2,884	5,171,720	25,000.00	86,194.13	—	86,194.13	2.21	—	2.38
Leyden	2,960	308,564	1,500.00	25,000.00	—	15,000.00	0.48	—	0.29
Lincoln	1,783	4,011,785	—	1,500.00	—	30,000.00	0.49	—	0.49
Lindseton	1,581	3,008,612	26,000.00	26,000.00	—	—	0.75	—	0.75
Lynnfield	2,287	3,234,157	26,000.00	26,000.00	—	—	0.86	—	0.86
Manchester	2,472	9,819,706	7,000.00	7,000.00	—	—	0.50	—	0.50
Marion	2,030	3,014,418	95,000.00	95,000.00	—	25,040.00	0.07	—	0.07
Marshfield	2,419	8,013,248	82,639.00	180,000.00	—	331,000.00	1.69	—	0.45
Mashpee	434	1,118,708	10,816.00	22,700.66	—	—	4.13	—	2.14
Mattapoisett	1,608	3,647,346	16,000.00	22,700.66	—	22,700.66	2.25	—	6.38
Medford	4,384	3,014,363	90,000.00	16,000.00	—	6,500.00	1.79	—	2.03
Medway	3,297	3,483,823	52,000.00	171,000.00	—	89,000.00	0.44	—	0.18
Mendon	1,315	1,490,435	3,000.00	55,000.00	—	260,000.00	5.68	—	8.63
Merrimac	2,320	1,937,277	22,000.00	12,123.68	—	35,000.00	1.58	—	2.95
Middleton	2,348	2,139,138	13,066.00	12,123.68	—	—	1.48	—	1.00
Millis	2,278	2,925,810	24,000.00	33,000.00	—	—	0.63	—	0.63
Monroe	207	716,046	8,962.00	24,000.00	—	13,000.00	1.54	—	1.54
Mount Washington	57	244,507	3,200.00	18,600.00	—	—	0.82	—	1.26
				3,200.00	—	3,200.00	2.60	—	2.60
					—		1.31	—	1.31

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Net Debt, January 1, 1943, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

TOWNS. (Under 5,000 Population)	Valuation, 1942 including Motor Vehicles	NET DEBT, JANUARY 1, 1943				RATIO OF NET DEBT TO VALUATION						
		GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt	
		Inside Limit	Cutside Limit	Tax Title Debt	Total							
Nahant	1,835	\$5,394,615	\$19,000.00	—	—	\$19,000.00	—	\$19,000.00	0.35	—	—	0.35
Nantucket	3,401	12,353,181	47,000.00	\$10,000.00	—	57,000.00	—	83,000.00	0.46	—	0.21	0.67
New Britain	439	634,740	12,000.00	—	—	12,000.00	—	12,000.00	1.89	—	—	1.89
Newbury	1,999	2,285,078	—	5,000.00	—	5,000.00	—	5,000.00	0.22	—	—	0.22
New Marlborough	956	1,442,381	8,000.00	—	—	8,000.00	—	8,000.00	0.55	—	—	0.55
New Salem	357	346,275	9,000.00	—	—	9,000.00	—	9,000.00	2.60	—	—	2.60
Northborough	2,382	2,307,594	32,000.00	—	—	32,000.00	—	70,625.00	1.39	—	1.67	3.06
Northfield	1,975	2,016,492	36,000.00	—	—	36,000.00	—	36,000.00	1.79	—	—	1.79
North Reading	2,886	2,903,401	3,000.00	10,000.00	\$8,603.01	21,603.01	—	140,503.01	0.45	0.30	4.09	4.84
Norton	3,107	2,567,984	3,000.00	28,000.00	—	2,000.00	—	45,000.00	0.08	—	1.67	1.75
Norwell	1,871	2,553,655	32,000.00	—	—	32,000.00	—	60,000.00	2.35	—	—	2.35
Oak Bluffs	1,584	4,953,018	53,079.00	53,000.00	5,710.01	58,710.01	—	58,710.01	1.07	0.12	—	1.19
Orleans	1,451	4,459,300	5,285.00	39,921.00	—	93,000.00	—	93,000.00	2.09	—	—	2.09
Oxford	4,623	3,274,182	2,500.00	35,215.00	—	2,500.00	—	40,500.00	1.24	—	—	1.24
Paxton	791	1,116,134	2,500.00	—	—	2,500.00	—	66,500.00	0.22	—	5.74	5.96
Pembroke	1,718	3,205,513	40,000.00	—	—	40,000.00	—	168,000.00	1.25	—	3.99	5.24
Pepperell	3,114	2,960,287	—	20,000.00	—	20,000.00	—	20,000.00	0.68	—	—	0.68
Petersham	923	1,447,004	—	3,000.00	—	3,000.00	—	3,000.00	0.21	—	—	0.21
Phillipston	481	464,612	1,000.00	—	—	1,000.00	—	1,000.00	0.22	—	—	0.22
Plimville	1,302	1,702,645	16,000.00	—	—	16,000.00	—	16,000.00	0.94	—	—	0.94
Plympton	532	763,295	6,000.00	—	—	6,000.00	—	6,000.00	0.79	—	—	0.79
Princeton	713	1,211,924	12,600.00	—	—	12,600.00	—	12,600.00	1.04	—	—	1.04
Provincetown	3,668	4,356,087	18,000.00	—	—	18,000.00	—	34,500.00	0.41	—	0.38	0.79
Raynham	2,141	2,126,973	7,000.00	—	—	7,000.00	—	7,000.00	0.33	—	—	0.33
Rehoboth	2,736	2,799,934	59,000.00	6,000.00	—	65,000.00	—	65,000.00	2.32	—	—	2.32
Richmond	624	807,124	10,000.00	—	—	10,000.00	—	10,000.00	1.24	—	—	1.24
Rockport	3,556	5,985,576	39,120.00	48,880.00	—	88,000.00	—	185,000.00	1.47	—	1.62	3.00
Roxe	233	675,901	1,500.00	—	—	1,500.00	—	1,500.00	0.22	—	—	0.22
Rowley	1,533	1,549,617	4,200.00	—	—	4,200.00	—	4,200.00	0.27	—	—	0.27
Royalston	795	759,749	18,000.00	—	—	18,000.00	—	18,000.00	2.57	—	—	2.57
Russell	1,242	2,448,314	3,000.00	15,500.00	—	18,500.00	—	36,200.00	0.76	—	0.72	1.48
Rutland	2,181	1,550,445	12,600.00	28,500.00	—	41,100.00	—	43,100.00	2.65	—	0.13	2.78
Salisbury	2,376	3,139,984	—	8,000.00	8,625.79	16,625.79	—	16,625.79	0.26	0.27	—	0.53
Sandwich	1,360	2,993,491	800.00	—	1,159.02	1,959.02	—	1,959.02	0.03	0.04	—	0.07
Seaford	4,130	13,723,429	—	4,000.00	—	4,000.00	—	525,000.00	0.03	—	3.80	3.83
Seekonk	5,898,703	—	28,000.00	—	—	28,000.00	—	28,000.00	0.47	—	—	0.47
Sharon	3,912	6,277,267	24,000.00	11,000.00	—	35,000.00	—	59,000.00	0.56	—	0.38	0.94
Shelburne	1,709	1,846,941	1,000.00	—	—	1,000.00	—	1,000.00	0.05	—	—	0.05
Shelburne	1,636	2,799,154	13,000.00	9,000.00	—	22,000.00	—	22,000.00	0.79	—	—	0.79
Shirley	2,608	1,863,935	14,297.00	21,003.00	—	35,300.00	—	35,300.00	1.89	—	—	1.89
Southampton	950	1,111,865	—	—	—	—	—	38,000.00	—	—	3.42	3.42
Southborough	2,231	3,137,987	15,000.00	—	—	15,000.00	—	198,000.00	0.48	—	6.31	6.79

	1,579	2,340,820	12,000.00	1,000.00	13,000.00	44,000.00	57,000.00	0.56	1.88	2.44
Southwick	1,579	2,340,820	12,000.00	1,000.00	13,000.00	44,000.00	57,000.00	0.56	1.88	2.44
Sterling	1,713	2,167,972	—	22,000.00	22,000.00	46,000.00	68,000.00	1.02	2.12	3.14
Stockbridge	1,815	4,318,501	2,935.00	45,065.00	48,000.00	—	48,000.00	1.11	—	1.11
Sturbridge	2,227	1,694,880	4,300.00	28,000.00	32,300.00	60,000.00	92,300.00	1.91	3.54	5.45
Sudbury	1,754	2,898,960	18,000.00	4,000.00	22,000.00	—	22,000.00	0.76	—	0.76
Sunderland	1,085	1,183,457	10,000.00	—	10,000.00	—	10,000.00	0.84	—	0.84
Swansea	4,684	4,816,867	49,800.00	—	49,800.00	—	49,800.00	1.03	—	1.03
Templeton	4,601	2,826,188	36,000.00	—	36,000.00	—	36,000.00	1.27	—	1.27
Tisbury	1,966	5,589,622	—	34,000.00	34,000.00	—	34,000.00	0.61	—	0.61
Topsfield	1,150	3,046,364	—	—	—	—	32,000.00	1.05	—	1.05
Townsend	2,065	2,197,516	32,000.00	—	32,000.00	94,000.00	94,000.00	—	4.28	4.28
Truro	585	1,989,460	13,000.00	—	13,000.00	—	13,000.00	0.65	—	0.65
Tyngsborough	1,634	1,375,440	1,000.00	—	1,000.00	—	1,000.00	0.07	—	0.07
Upton	2,249	1,385,106	4,000.00	—	4,000.00	—	4,000.00	0.29	—	0.29
Wales	3,331	2,209,567	35,400.00	4,000.00	3,800.00	—	3,800.00	1.01	—	1.01
Warren	444	3,731,115	1,200.00	59,500.00	94,900.00	—	94,900.00	4.29	—	4.29
Wayland	3,505	6,067,289	2,000.00	—	46,000.00	8,000.00	54,000.00	0.32	0.13	0.32
Weyland	800	2,318,894	31,000.00	16,000.00	47,000.00	—	47,000.00	0.76	—	0.76
Wellfleet	391	2,755,078	2,400.00	—	2,400.00	—	2,400.00	2.03	—	2.03
Wendell	891	2,755,078	15,995.00	23,005.00	39,000.00	—	39,000.00	0.87	—	0.87
West Boylston	1,822	2,618,775	—	—	—	9,000.00	39,000.00	1.49	—	1.49
West Bridgewater	3,247	3,612,613	13,900.00	—	13,900.00	—	13,900.00	0.35	0.25	0.35
Westford	3,330	3,953,405	3,000.00	14,860.00	18,000.00	—	18,000.00	0.94	—	0.94
Westminster	2,126	1,905,447	3,140.00	—	—	63,900.00	63,900.00	—	4.93	4.93
West Newbury	1,515	1,296,766	99,000.00	—	99,000.00	122,000.00	221,000.00	0.87	1.07	1.94
Weston	3,780	11,412,562	31,400.00	22,000.00	53,400.00	—	53,400.00	0.97	—	0.97
Westport	4,134	5,480,370	3,000.00	1,000.00	4,000.00	—	4,000.00	0.32	—	0.32
West Stockbridge	1,062	1,259,275	86,500.00	76,500.00	163,000.00	—	163,000.00	2.12	—	2.12
Westwood	3,376	7,678,337	—	—	—	48,000.00	48,000.00	—	1.34	1.34
Wilbraham	3,041	3,586,801	15,000.00	—	15,000.00	—	15,000.00	1.08	—	1.08
Williamsburg	1,684	1,384,618	—	—	—	315,000.00	315,000.00	—	4.37	4.37
Williamstown	4,294	7,204,109	15,800.00	8,050.00	27,756.45	204,200.00	231,956.45	0.51	4.32	4.91
Wilmington	4,645	4,727,853	16,000.00	—	16,000.00	—	16,000.00	2.40	—	2.40
Worthington	471	667,193	1,260.00	37,740.00	39,000.00	—	39,000.00	0.97	—	0.97
Wrentham	4,674	4,022,326	18,000.00	18,000.00	36,000.00	35,000.00	71,000.00	0.57	0.56	1.13
Yarmouth	2,286	6,303,977	—	—	—	—	—	—	—	—
Totals	1,410,269	5,593,830,810	\$2,659,479.66	\$1,650,580.74	\$57,391.87	\$3,973,295.00	\$8,340,747.27	0.72	0.01	1.40

¹ Includes population of 57 towns having no funded debt.
² Includes valuation of 57 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1943:

Alford	Conway	Hatfield	Norfolk	Stow
Ashburnham	Dennis	Heath	North Brookfield	Sutton
Ashby	Egremont	Holden	Oakham	Tolland
Berlin	Erving	Lakeville	Otis	Tyringham
Bernardston	Florida	Lanesborough	Peru	Washington
Bolton	Freetown	Leverett	Plainfield	Wenham
Boxborough	Gosnold	Lunenburg	Rochester	West Brookfield
Buckland	Groton	Middlefield	Sandisfield	West Hampton
Carlisle	Hadley	Millville	Savoy	West Tisbury
Chesterfield	Halifax	Montgomery	Shelburne	Whately
Colrain	Hancock	New Ashford	Shutesbury	Windsor

PART I

CITIES

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1941

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 770,816
REVENUE.		\$82,720,358.61
General		63,486,878.51
<i>Taxes</i>		53,989,728.46
Property, poll, and income		52,727,554.66
Corporation, bank, etc.		1,262,173.80
<i>Licenses and permits</i>		1,862,434.08
<i>Fines and forfeits</i>		231,458.60
<i>Grants and gifts</i>		7,401,093.49
For expenses		7,400,496.37
For outlays		597.12
<i>All other</i>		2,163.88
Commercial		19,233,480.10
<i>Special assessments</i>		157,135.16
To meet expenses		157,135.16
To meet outlays		—
<i>Privileges</i>		1,322,374.67
<i>Departmental</i>		6,507,573.29
General government		83,422.43
Protection of persons and property		78,146.66
Health and sanitation		215,303.35
Highways		10,424.77
Charities		5,301,432.15
Soldiers' benefits		146,135.33
Schools		490,622.36
Libraries		27,509.47
Recreation		77,732.31
Unclassified		76,844.46
<i>Public service enterprises</i>		9,178,015.84
Electric light		—
Water		4,994,351.03
All other		4,183,664.81
<i>Cemeteries</i>		80,591.62
<i>Interest</i>		1,987,789.52
On sinking funds		790,528.30
On trust and investment funds		869,368.72
All other		327,892.50
NON-REVENUE.		\$69,511,560.54
Offsets to outlays		1,369,219.46
<i>Departmental</i>		1,348,298.64
<i>Public service enterprises</i>		20,920.82
<i>Cemeteries</i>		—
Municipal indebtedness		41,282,347.68
<i>Loans, general purposes</i>		3,155,000.00
<i>Loans, public service enterprises</i>		570,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		82,500,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		57,347.68
Transfers		2,940,346.14
<i>From sinking funds</i>		1,280,954.67
<i>All other</i>		1,659,391.47
Refunds		3,703,552.36
Agency, trust, and investment		20,216,094.90
<i>Taxes and licenses for State</i>		3,662,175.69
<i>Taxes for county</i>		3,474,791.96
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		13,079,127.25
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$84,089,578.07
Premiums		57,347.68
Municipal indebtedness		41,225,000.00
Transfers and refunds		6,643,898.50
Agency, trust, and investment		20,216,094.90
Total receipts		\$152,231,919.15
Balance on hand, including funds		10,986,598.64
GRAND TOTAL		\$163,168,517.79

Graded According to Population of 1940.

	PAYMENTS.	Boston POPULATION 770,816
Maintenance		\$65,551,842.39
<i>Departmental</i>		<i>62,304,993.34</i>
General government		2,007,320.43
Protection of persons and property		9,559,538.06
Health and sanitation		4,747,007.00
Highways		3,712,917.89
Charities		18,353,981.52
Soldiers' benefits		638,244.72
Schools		16,151,760.35
Libraries		1,369,737.25
Recreation		1,767,963.85
Pensions		3,373,479.32
Unclassified		623,042.95
<i>Public service enterprises</i>		<i>2,894,261.37</i>
Electric light		1,911,697.35
Water		982,564.02
All other		114,772.62
<i>Cemeteries</i>		<i>237,815.06</i>
<i>Administration of trust funds</i>		
Interest		6,759,518.91
<i>Loans, general purposes</i>		<i>2,521,814.85</i>
<i>Loans, public service enterprises</i>		<i>4,237,704.06</i>
<i>Loans, cemeteries</i>		
Outlays		1,863,891.41
<i>Departmental</i>		<i>1,451,557.93</i>
General government		3,754.72
Protection of persons and property		41,502.32
Health and sanitation		226,276.99
Highways		811,025.99
Charities		162,868.89
Schools		133,356.09
Libraries		36,296.00
Recreation		27,321.94
Unclassified		9,154.99
<i>Public service enterprises</i>		<i>412,333.48</i>
Electric light		—
Water		57,497.82
All other		354,835.66
<i>Cemeteries</i>		
Municipal indebtedness		47,180,694.76
<i>From sinking funds</i>		<i>1,280,954.67</i>
<i>From revenue and other sources</i>		<i>211,899,740.09</i>
<i>Bonds refunded, current year</i>		
<i>Temporary loans (including revenue loans)</i>		<i>34,000,000.00</i>
<i>Warrants or orders, previous years</i>		
Transfers		2,940,346.14
<i>To sinking funds from revenue</i>		<i>1,506,770.31</i>
<i>All other</i>		<i>1,433,575.83</i>
Refunds		3,703,552.36
Agency, trust, and investment		19,733,158.64
<i>Taxes and licenses for State</i>		<i>3,662,175.69</i>
<i>Taxes for county</i>		<i>3,474,791.96</i>
<i>Expenditures for grade crossings</i>		
<i>Sinking and other permanent funds</i>		<i>12,596,190.99</i>
<i>All other</i>		

RECAPITULATION.

Maintenance and interest	\$72,311,361.30
Permanent debt (except from sinking funds)	² 11,899,740.09
Sinking fund requirements from revenue	¹ 1,506,770.31
Outlays	1,863,891.41
Permanent debt from sinking funds	¹ 1,280,954.67
Bonds refunded, current year	—
Temporary loans	34,000,000.00
Transfers (except to sinking funds) and refunds	5,137,128.19
Agency, trust, and investment	19,733,158.64
Total payments	\$147,733,004.61
Balance on hand, including funds	15,435,513.18
GRAND TOTAL	\$163,168,517.79

¹ Includes serial payments amounting to \$829,954.67.² Includes \$38,923.30 paid from balances of Federal grants for outlays and \$11,000 from sale of real estate.³ Includes \$580,120 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 193,694	Springfield POPULATION 149,554	Fall River POPULATION 115,428	Cambridge POPULATION 110,879
REVENUE.	\$15,957,383.90	\$14,081,760.17	\$6,378,453.62	\$10,694,086.96
General	12,598,990.81	11,176,884.22	5,214,316.45	8,928,133.21
<i>Taxes</i>	<i>10,836,591.64</i>	<i>9,273,615.59</i>	<i>4,438,177.72</i>	<i>7,951,076.40</i>
Property, poll, and income	10,070,465.89	8,952,908.79	3,722,038.50	7,541,400.61
Corporation, bank, etc.	766,125.75	320,706.80	716,139.22	409,675.79
<i>Licenses and permits</i>	<i>255,256.84</i>	<i>187,338.15</i>	<i>123,233.40</i>	<i>167,161.20</i>
<i>Fines and forfeits</i>	<i>8,859.90</i>	<i>37,883.82</i>	<i>3,211.79</i>	<i>12,023.46</i>
<i>Grants and gifts</i>	<i>1,498,282.43</i>	<i>1,677,881.86</i>	<i>649,693.54</i>	<i>797,869.15</i>
For expenses	1,498,282.43	1,211,195.34	649,693.54	757,164.10
For outlays	—	466,686.52	—	40,705.05
<i>All other</i>	<i>—</i>	<i>164.80</i>	<i>—</i>	<i>3.00</i>
Commercial	3,358,393.09	2,904,875.95	1,164,137.17	1,765,953.75
<i>Special assessments</i>	<i>141,374.32</i>	<i>45,936.48</i>	<i>—</i>	<i>3,344.54</i>
To meet expenses	—	—	—	—
To meet outlays	141,374.32	45,936.48	—	3,344.54
<i>Privileges</i>	<i>471,079.52</i>	<i>436,727.42</i>	<i>165,205.71</i>	<i>216,534.12</i>
<i>Departmental</i>	<i>1,509,158.12</i>	<i>1,219,556.07</i>	<i>499,908.89</i>	<i>855,924.07</i>
General government	48,458.52	47,216.90	6,218.54	10,299.86
Protection of persons and property	14,442.23	11,796.54	2,793.48	16,208.54
Health and sanitation	74,671.86	56,182.02	47,498.44	45,676.12
Highways	19,377.89	19,406.35	289.33	4,039.31
Charities	1,164,775.77	734,288.42	377,856.80	694,767.58
Soldiers' benefits	24,916.45	20,373.24	14,434.35	17,229.55
Schools	114,643.38	270,684.73	15,784.17	51,539.25
Libraries	5,410.38	—	1,671.02	534.50
Recreation	14,336.98	49,504.24	—	11,761.05
Unclassified	28,124.66	10,103.63	33,362.76	3,868.31
<i>Public service enterprises</i>	<i>1,067,379.44</i>	<i>1,144,211.37</i>	<i>443,154.92</i>	<i>552,625.71</i>
Electric light	—	—	—	—
Water	1,067,379.44	1,144,211.37	442,842.20	552,625.71
All other	—	—	312.72	—
<i>Cemeteries</i>	<i>53,984.12</i>	<i>—</i>	<i>24,791.74</i>	<i>38,034.29</i>
<i>Interest</i>	<i>115,417.57</i>	<i>58,444.61</i>	<i>31,075.91</i>	<i>99,491.02</i>
On sinking funds	—	—	12,785.98	51,854.12
On trust and investment funds	36,353.44	1,175.76	3,281.00	2,752.19
All other	79,064.13	57,268.85	15,008.93	44,884.71
NON-REVENUE.	\$13,022,334.87	\$8,496,052.30	\$4,756,640.00	\$8,371,946.28
Offsets to outlays	130,388.46	49,950.68	25,911.00	32,539.22
<i>Departmental</i>	<i>92,325.57</i>	<i>49,950.68</i>	<i>25,911.00</i>	<i>32,539.22</i>
<i>Public service enterprises</i>	<i>38,062.89</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,579,215.96	6,492,256.35	3,608,531.80	5,739,298.43
<i>Loans, general purposes</i>	<i>1,152,000.00</i>	<i>158,000.00</i>	<i>607,000.00</i>	<i>662,000.00</i>
<i>Loans, public service enterprises</i>	<i>300,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>137,827.00</i>	<i>—</i>	<i>—</i>	<i>675,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,425,000.00</i>	<i>6,120,000.00</i>	<i>3,000,000.00</i>	<i>4,400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>557,445.73</i>	<i>214,256.35</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>6,943.23</i>	<i>—</i>	<i>1,531.80</i>	<i>2,298.43</i>
Transfers	1,231,190.84	386,204.28	270,050.51	363,913.20
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>343,500.00</i>
<i>All other</i>	<i>1,231,190.84</i>	<i>386,204.28</i>	<i>220,050.51</i>	<i>20,413.20</i>
Refunds	76,387.42	115,284.87	39,979.64	112,116.36
Agency, trust, and investment	2,005,152.19	1,452,356.12	812,167.05	2,124,079.07
<i>Taxes and licenses for State</i>	<i>747,557.13</i>	<i>669,405.00</i>	<i>299,469.31</i>	<i>458,251.08</i>
<i>Taxes for county</i>	<i>446,676.46</i>	<i>417,459.94</i>	<i>188,367.88</i>	<i>262,031.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>776,276.88</i>	<i>348,788.50</i>	<i>314,952.46</i>	<i>1,398,256.62</i>
<i>All other</i>	<i>34,641.72</i>	<i>16,702.68</i>	<i>9,377.40</i>	<i>5,539.82</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$16,087,772.36	\$14,131,710.85	\$6,404,364.62	\$10,726,626.18
Premiums	6,943.23	—	1,531.80	2,298.43
Municipal indebtedness	9,572,272.73	6,492,256.35	3,607,000.00	5,737,000.00
Transfers and refunds	1,307,578.26	501,489.15	310,030.15	476,029.56
Agency, trust, and investment	2,005,152.19	1,452,356.12	812,167.05	2,124,079.07
Total receipts	\$28,979,718.77	\$22,577,812.47	\$11,135,093.62	\$19,066,033.24
Balance on hand, including funds	3,734,338.64	1,815,967.10	486,615.33	843,222.41
GRAND TOTAL	\$32,714,057.41	\$24,393,779.57	\$11,621,708.95	\$19,909,255.65

Graded According to Population of 1940 — Continued.

PAYMENTS.	Worcester POPULATION 133,694	Springfield POPULATION 149,554	Fall River POPULATION 115,428	Cambridge POPULATION 110,879
Maintenance	\$12,832,298.77	\$10,220,156.65	\$5,160,770.49	\$8,128,897.81
<i>Departmental</i>	<i>12,531,936.88</i>	<i>9,908,217.77</i>	<i>4,947,363.79</i>	<i>7,725,383.73</i>
General government	475,744.91	449,848.13	196,777.34	306,426.31
Protection of persons and property	1,831,284.78	1,655,269.96	858,576.63	1,188,522.27
Health and sanitation	911,571.35	906,285.21	279,273.53	746,457.44
Highways	681,986.33	502,778.42	233,258.46	456,554.99
Charities	3,604,707.79	2,119,336.14	1,509,162.55	2,243,480.61
Soldiers' benefits	202,577.78	129,390.20	85,128.33	108,848.06
Schools	3,787,148.32	3,199,919.83	1,354,111.08	1,905,729.74
Libraries	186,476.59	196,234.00	47,082.37	83,949.18
Recreation	184,044.40	346,616.18	71,480.68	162,808.56
Pensions	366,043.99	256,344.03	175,911.01	409,564.57
Unclassified	300,350.64	149,095.67	136,601.81	111,042.00
<i>Public service enterprises</i>	<i>229,223.00</i>	<i>305,339.04</i>	<i>170,412.26</i>	<i>335,179.92</i>
Electric light	—	—	—	—
Water	229,223.00	305,339.04	169,342.91	335,179.92
All other	—	—	1,069.35	—
<i>Cemeteries</i>	<i>69,412.19</i>	<i>—</i>	<i>40,310.16</i>	<i>68,242.26</i>
<i>Administration of trust funds</i>	<i>1,736.70</i>	<i>6,599.84</i>	<i>2,684.28</i>	<i>2,091.90</i>
Interest	230,520.39	483,597.86	156,641.39	348,736.30
<i>Loans, general purposes</i>	<i>165,926.83</i>	<i>1,265,091.61</i>	<i>148,053.89</i>	<i>326,486.30</i>
<i>Loans, public service enterprises</i>	<i>64,593.56</i>	<i>218,506.25</i>	<i>8,587.50</i>	<i>22,250.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,241,199.60	896,066.86	278,766.60	536,668.44
<i>Departmental</i>	<i>825,272.19</i>	<i>749,559.71</i>	<i>263,182.69</i>	<i>525,932.70</i>
General government	—	10,736.82	—	7,776.88
Protection of persons and property	47,430.53	24,223.82	32,224.19	5,657.13
Health and sanitation	318,451.94	291,355.37	9,923.30	158,525.98
Highways	353,848.04	231,466.39	203,064.94	286,465.77
Charities	9,995.00	9,110.56	—	—
Schools	25,536.09	130,158.85	—	49,508.87
Libraries	—	—	—	—
Recreation	59,186.97	52,495.90	2,776.95	17,993.07
Unclassified	10,823.62	12.00	15,193.31	—
<i>Public service enterprises</i>	<i>355,149.29</i>	<i>146,507.15</i>	<i>15,416.03</i>	<i>7,479.07</i>
Electric light	—	—	—	—
Water	355,149.29	146,507.15	15,416.03	7,479.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>60,778.12</i>	<i>—</i>	<i>167.88</i>	<i>3,256.67</i>
Municipal indebtedness	11,303,345.11	8,574,361.37	4,175,021.62	6,598,777.28
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>343,500.00</i>
<i>From revenue and other sources</i>	<i>2,352,103.19</i>	<i>2,146,410.08</i>	<i>1,125,021.62</i>	<i>1,580,277.28</i>
Bonds refunded, current year	137,827.00	—	—	675,000.00
Temporary loans (including revenue loans)	8,250,000.00	6,710,000.00	3,000,000.00	4,000,000.00
Warrants or orders, previous years	563,414.92	400,252.89	—	—
Transfers	1,231,190.84	386,204.28	270,050.51	363,913.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,231,190.84</i>	<i>386,204.28</i>	<i>270,050.51</i>	<i>363,913.20</i>
Refunds	76,387.42	115,284.87	39,979.64	112,116.36
Agency, trust, and investment	1,987,882.46	1,483,728.41	721,009.13	1,851,202.00
<i>Taxes and licenses for State</i>	<i>747,557.13</i>	<i>669,405.00</i>	<i>299,469.31</i>	<i>453,251.08</i>
<i>Taxes for county</i>	<i>446,676.46</i>	<i>417,459.94</i>	<i>188,367.88</i>	<i>262,031.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>759,067.15</i>	<i>380,193.79</i>	<i>223,812.54</i>	<i>1,125,415.50</i>
<i>All other</i>	<i>34,581.72</i>	<i>16,669.68</i>	<i>9,359.40</i>	<i>5,503.87</i>

RECAPITULATION.

Maintenance and interest	\$13,062,819.16	\$10,703,754.51	\$5,317,411.88	\$8,477,634.11
Permanent debt (except from sinking funds)	2,352,103.19	2,146,410.08	1,125,021.62	1,580,277.28
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,241,199.60	896,066.86	278,766.60	536,668.44
Permanent debt from sinking funds	—	—	50,000.00	343,500.00
Bonds refunded, current year	137,827.00	—	—	675,000.00
Temporary loans	8,813,414.92	7,110,252.29	3,000,000.00	4,000,000.00
Transfers (except to sinking funds) and refunds	1,307,578.26	501,489.15	310,030.15	476,029.56
Agency, trust, and investment	1,987,882.46	1,483,728.41	721,009.13	1,851,202.00
Total payments	\$28,902,824.59	\$22,159,400.30	\$10,802,239.38	\$17,940,311.39
Balance on hand, including funds	3,811,232.82	2,234,379.27	819,469.67	1,968,944.26
GRAND TOTAL	\$32,714,057.41	\$24,393,779.57	\$11,621,708.95	\$19,909,255.65

¹ Includes \$296.11 paid from Federal grants for outlays.² Includes \$23,985.80 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,341	Somerville POPULATION 102,177	Lowell POPULATION 101,389	Lynn POPULATION 98,123
REVENUE.	\$7,342,494.45	\$6,536,315.77	\$6,282,006.26	\$7,251,669.79
General	6,070,142.64	5,360,542.02	5,210,462.23	5,726,954.75
<i>Taxes</i>	<i>5,080,076.03</i>	<i>4,728,296.82</i>	<i>4,392,617.67</i>	<i>4,815,756.87</i>
Property, poll, and income	4,374,542.29	4,633,986.69	4,043,954.93	4,486,314.13
Corporation, bank, etc.	705,533.74	94,310.13	348,662.74	329,442.74
<i>Licenses and permits</i>	<i>103,451.50</i>	<i>99,840.50</i>	<i>117,422.75</i>	<i>133,731.50</i>
<i>Fines and forfeits</i>	<i>2,761.77</i>	<i>4,746.70</i>	<i>4,291.28</i>	<i>9,525.71</i>
<i>Grants and gifts</i>	<i>883,838.34</i>	<i>527,658.00</i>	<i>696,130.53</i>	<i>767,940.67</i>
For expenses	883,838.34	527,658.00	696,130.53	767,940.67
For outlays	—	—	—	—
<i>All other</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	1,272,351.81	1,175,773.75	1,071,544.03	1,524,715.04
<i>Special assessments</i>	<i>52.44</i>	<i>260.39</i>	<i>941.99</i>	<i>32,372.18</i>
To meet expenses	52.44	260.39	941.99	32,372.18
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>181,291.70</i>	<i>165,536.86</i>	<i>150,606.16</i>	<i>191,041.50</i>
<i>Departmental</i>	<i>598,926.10</i>	<i>512,553.66</i>	<i>1,485,970.84</i>	<i>685,009.19</i>
General government	13,090.07	10,429.72	6,035.63	10,595.35
Protection of persons and property	8,445.58	1,792.19	3,634.70	2,805.79
Health and sanitation	50,239.34	28,068.07	11,939.71	39,383.53
Highways	3,669.71	916.39	582.18	144.27
Charities	447,462.07	429,636.85	402,651.15	520,510.16
Soldiers' benefits	13,718.39	14,524.32	12,119.45	16,222.38
Schools	53,341.60	22,732.97	24,016.05	40,371.01
Libraries	1,105.52	2,823.55	719.27	3,477.90
Recreation	1,547.78	666.20	3,279.00	25,304.87
Unclassified	6,306.04	963.40	120,993.80	26,193.93
<i>Public service enterprises</i>	<i>593,926.35</i>	<i>457,879.36</i>	<i>352,442.16</i>	<i>518,854.88</i>
Electric light	—	—	—	—
Water	386,224.79	457,879.36	352,424.46	518,854.88
All other	7,701.56	—	17.70	—
<i>Cemeteries</i>	<i>29,362.79</i>	<i>—</i>	<i>28,094.49</i>	<i>47,661.89</i>
<i>Interest</i>	<i>68,792.43</i>	<i>39,543.48</i>	<i>53,488.29</i>	<i>49,775.40</i>
On sinking funds	32,326.62	—	—	—
On trust and investment funds	15,361.69	1,477.60	5,197.32	3,290.00
All other	21,104.12	38,065.88	48,290.97	46,485.40
NON-REVENUE.	\$5,041,719.83	\$5,579,704.03	\$5,436,559.76	\$6,531,324.95
Offsets to outlays	6,591.90	30,798.75	150,653.07	34,192.60
<i>Departmental</i>	<i>6,591.90</i>	<i>30,798.75</i>	<i>150,653.07</i>	<i>17,138.58</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17,054.02</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,002,746.61	4,821,606.42	4,605,500.00	5,253,314.60
<i>Loans, general purposes</i>	<i>413,000.00</i>	<i>816,045.22</i>	<i>887,500.00</i>	<i>852,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>120,000.00</i>	<i>—</i>	<i>—</i>	<i>200,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,300,000.00</i>	<i>3,900,000.00</i>	<i>3,718,000.00</i>	<i>4,150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>167,678.61</i>	<i>52,161.36</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2,068.00</i>	<i>3,399.84</i>	<i>—</i>	<i>1,314.60</i>
Transfers	9,966.73	9,359.50	6,606.87	76,552.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,966.73</i>	<i>9,359.50</i>	<i>6,606.87</i>	<i>76,552.24</i>
Refunds	59,129.04	82,423.01	80,618.87	39,011.32
Agency, trust, and investment	963,285.55	635,516.35	593,180.95	1,128,254.19
<i>Taxes and licenses for State</i>	<i>314,365.00</i>	<i>286,977.11</i>	<i>260,205.00</i>	<i>355,959.31</i>
<i>Taxes for county</i>	<i>196,788.30</i>	<i>165,183.47</i>	<i>149,881.67</i>	<i>228,477.36</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>442,673.03</i>	<i>178,074.64</i>	<i>179,152.45</i>	<i>535,054.60</i>
<i>All other</i>	<i>9,459.22</i>	<i>5,281.13</i>	<i>3,941.83</i>	<i>8,762.92</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$7,349,086.35	\$6,567,114.52	\$6,432,659.33	\$7,285,862.39
Premiums	2,068.00	3,399.84	—	1,314.60
Municipal indebtedness	4,000,678.61	4,818,206.58	4,605,500.00	5,252,000.00
Transfers and refunds	69,095.77	91,782.51	87,225.74	115,563.56
Agency, trust, and investment	963,285.55	635,516.35	593,180.95	1,128,254.19
Total receipts	\$12,384,214.28	\$12,116,019.80	\$11,718,566.02	\$13,782,994.74
<i>Balance on hand, including funds</i>	<i>956,171.32</i>	<i>1,183,943.69</i>	<i>694,462.31</i>	<i>1,486,903.25</i>
GRAND TOTAL	\$13,340,385.60	\$13,299,963.49	\$12,413,028.33	\$15,269,897.97

¹Includes \$1.25 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	New Bedford POPULATION 110,341	Somerville POPULATION 102,177	Lowell POPULATION 101,389	Lynn POPULATION 98,123
Maintenance	\$5,456,264.40	\$5,470,461.44	\$5,544,367.43	\$6,098,753.74
<i>Departmental</i>	<i>5,237,256.77</i>	<i>5,302,750.63</i>	<i>5,228,636.09</i>	<i>5,803,674.27</i>
General government	209,757.62	227,707.66	246,803.95	206,707.39
Protection of persons and property	790,862.30	806,104.08	737,970.35	964,917.25
Health and sanitation	428,256.09	479,376.40	323,900.16	471,287.24
Highways	262,569.95	244,497.64	328,799.38	302,872.63
Charities	1,558,893.55	1,205,453.88	1,689,762.38	1,671,545.68
Soldiers' benefits	82,100.62	83,249.82	140,615.90	83,846.16
Schools	1,469,480.12	1,623,092.39	1,172,672.26	1,570,990.19
Libraries	62,952.60	87,262.49	37,766.01	107,585.24
Recreation	56,339.61	89,064.02	53,885.55	135,302.44
Pensions	190,530.39	157,616.22	203,330.47	171,651.25
Unclassified	125,513.92	299,326.08	293,129.08	116,968.80
<i>Public service enterprises</i>	<i>169,809.47</i>	<i>164,946.83</i>	<i>276,107.28</i>	<i>211,359.87</i>
Electric light	—	—	—	—
Water	169,360.41	164,946.83	274,875.28	211,359.87
All other	449.06	—	1,232.00	—
<i>Cemeteries</i>	<i>47,671.12</i>	<i>—</i>	<i>37,200.66</i>	<i>81,054.23</i>
<i>Administration of trust funds</i>	<i>1,527.04</i>	<i>2,763.93</i>	<i>2,423.60</i>	<i>2,665.37</i>
Interest	230,336.23	262,373.46	151,286.31	190,252.71
<i>Loans, general purposes</i>	<i>192,173.73</i>	<i>150,652.89</i>	<i>139,177.56</i>	<i>180,296.46</i>
<i>Loans, public service enterprises</i>	<i>38,162.50</i>	<i>111,720.57</i>	<i>11,961.25</i>	<i>9,966.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>167.50</i>	<i>—</i>
Outlays	320,011.36	548,632.03	427,473.52	459,810.60
<i>Departmental</i>	<i>285,394.16</i>	<i>479,286.74</i>	<i>382,550.68</i>	<i>388,918.26</i>
General government	4,615.82	979.73	1,820.25	—
Protection of persons and property	30,003.34	25,696.31	—	—
Health and sanitation	38,465.17	249,152.06	33,562.61	166,953.24
Highways	36,934.80	167,255.17	251,627.80	197,516.47
Charities	753.00	1,968.57	—	—
Schools	2,746.66	6,550.00	59,668.26	—
Libraries	147.80	1,048.90	995.00	700.00
Recreation	57,922.33	26,636.00	34,876.76	23,748.55
Unclassified	113,805.24	—	—	—
<i>Public service enterprises</i>	<i>28,834.31</i>	<i>69,345.29</i>	<i>37,191.09</i>	<i>63,258.23</i>
Electric light	—	—	—	—
Water	11,361.65	69,345.29	37,191.09	63,258.23
All other	17,522.66	—	—	—
<i>Cemeteries</i>	<i>5,732.89</i>	<i>—</i>	<i>7,731.75</i>	<i>7,634.11</i>
Municipal indebtedness	5,503,737.00	5,510,432.22	4,999,825.29	5,559,012.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,302,383.88</i>	<i>912,838.90</i>	<i>897,967.97</i>	<i>1,209,012.79</i>
<i>Bonds refunded, current year</i>	<i>120,000.00</i>	<i>—</i>	<i>—</i>	<i>200,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,900,000.00</i>	<i>4,550,000.00</i>	<i>4,101,857.32</i>	<i>4,150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>181,353.12</i>	<i>47,593.32</i>	<i>—</i>	<i>—</i>
Transfers	9,966.73	9,359.50	6,606.87	76,552.24
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,966.73</i>	<i>9,359.50</i>	<i>6,606.87</i>	<i>76,552.24</i>
Refunds	59,129.04	82,423.01	80,618.87	39,011.32
Agency, trust, and investment	985,792.59	636,884.09	587,110.19	909,134.23
<i>Taxes and licenses for State</i>	<i>314,365.00</i>	<i>286,977.11</i>	<i>260,205.00</i>	<i>355,959.31</i>
<i>Taxes for county</i>	<i>196,788.30</i>	<i>165,183.47</i>	<i>149,581.67</i>	<i>228,477.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>465,180.07</i>	<i>179,451.38</i>	<i>173,075.69</i>	<i>316,271.84</i>
<i>All other</i>	<i>9,459.22</i>	<i>5,272.13</i>	<i>3,947.83</i>	<i>8,425.72</i>
RECAPITULATION.				
Maintenance and interest	\$5,686,600.63	\$5,732,834.90	\$5,695,653.74	\$6,289,006.45
Permanent debt (except from sinking funds)	1,302,383.88	912,838.90	897,967.97	1,209,012.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	320,011.36	548,632.03	427,473.52	459,810.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	120,000.00	—	—	200,000.00
Temporary loans	4,081,353.12	4,597,593.32	4,101,857.32	4,150,000.00
Transfers (except to sinking funds) and refunds	69,095.77	91,782.51	87,225.74	115,563.56
Agency, trust, and investment	985,792.59	636,884.09	587,110.19	909,134.23
Total payments	\$12,565,237.35	\$12,520,565.75	\$11,797,288.48	\$13,332,527.63
Balance on hand, including funds	775,148.25	779,397.74	615,739.85	1,937,370.34
GRAND TOTAL	\$13,340,385.60	\$13,299,963.49	\$12,413,028.33	\$15,269,897.97

¹ Includes \$7,650.07 paid from Federal grants for outlays.² Includes \$22,000 paid from balances of Federal grants for outlays³ Includes \$7,589.62 paid from balances of Federal grants for outlays.⁴ Includes \$40,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 84,323	Quincy POPULATION 75,810	Newton POPULATION 69,873	Medford POPULATION 63,083
REVENUE.	\$5,050,853.34	\$6,124,920.69	\$6,505,781.09	\$4,716,757.68
General	4,375,216.98	4,530,163.67	5,285,732.21	3,785,275.40
<i>Taxes</i>	<i>3,724,494.83</i>	<i>3,966,513.16</i>	<i>4,743,748.77</i>	<i>3,383,035.11</i>
Property, poll, and income	3,235,215.10	3,823,776.12	4,666,518.20	3,316,634.21
Corporation, bank, etc.	489,279.73	142,737.04	77,230.57	66,400.90
<i>Licenses and permits</i>	<i>101,724.80</i>	<i>86,516.55</i>	<i>35,181.63</i>	<i>20,533.75</i>
<i>Fines and forfeits</i>	<i>7,877.43</i>	<i>3,110.19</i>	<i>4,929.72</i>	<i>4,390.75</i>
<i>Grants and gifts</i>	<i>541,119.92</i>	<i>472,352.68</i>	<i>501,872.09</i>	<i>377,315.79</i>
For expenses	541,119.92	470,852.68	501,441.37	377,315.79
For outlays	—	1,500.00	430.72	—
All other	—	1,671.09	—	—
Commercial	675,636.36	1,594,757.02	1,220,048.88	931,482.28
<i>Special assessments</i>	<i>1,777.60</i>	<i>36,224.40</i>	<i>97,876.83</i>	<i>36,226.41</i>
To meet expenses	1,747.03	—	7,021.80	—
To meet outlays	30.57	36,224.40	90,855.03	36,226.41
<i>Privileges</i>	<i>116,716.41</i>	<i>221,950.97</i>	<i>308,600.07</i>	<i>146,668.67</i>
<i>Departmental</i>	<i>293,783.93</i>	<i>790,901.46</i>	<i>318,061.17</i>	<i>413,409.04</i>
General government	7,323.23	10,794.02	20,264.17	8,243.23
Protection of persons and property	4,418.16	2,055.88	1,134.17	893.47
Health and sanitation	23,930.66	50,601.89	13,265.48	13,005.01
Highways	850.00	2,378.19	1,312.89	932.42
Charities	242,107.28	688,160.53	162,107.06	349,493.74
Soldiers' benefits	8,449.66	3,399.96	4,220.50	7,441.83
Schools	3,547.74	11,702.76	98,567.41	29,358.67
Libraries	759.26	3,451.50	10,265.96	2,328.14
Recreation	—	180.00	2,270.33	—
Unclassified	2,217.82	17,931.23	4,653.20	1,712.53
<i>Public service enterprises</i>	<i>229,821.67</i>	<i>452,125.72</i>	<i>402,632.41</i>	<i>244,909.17</i>
Electric light	—	—	—	—
Water	229,821.67	452,125.72	402,632.41	244,909.17
All other	—	—	—	—
<i>Cemeteries</i>	<i>14,481.53</i>	<i>31,244.60</i>	<i>—</i>	<i>42,996.81</i>
Interest	19,055.22	62,509.87	92,878.40	47,272.18
On sinking funds	—	—	—	120.72
On trust and investment funds	156.59	26,180.20	48,318.96	3,277.07
All other	18,898.63	36,129.67	44,559.44	43,874.39
NON-REVENUE.	\$4,838,270.30	\$4,752,730.26	\$3,523,274.33	\$4,069,009.68
Offsets to outlays	12,930.24	12,903.07	39,098.15	23,919.12
<i>Departmental</i>	<i>9,569.19</i>	<i>12,903.07</i>	<i>39,098.15</i>	<i>16,639.24</i>
<i>Public service enterprises</i>	<i>3,361.05</i>	<i>—</i>	<i>—</i>	<i>7,279.88</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,880,072.06	3,742,146.49	2,292,137.76	3,507,538.45
<i>Loans, general purposes</i>	<i>275,000.00</i>	<i>1,141,000.00</i>	<i>320,000.00</i>	<i>340,000.00</i>
<i>Loans, public service enterprises</i>	<i>15,000.00</i>	<i>45,000.00</i>	<i>100,000.00</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,500,000.00</i>	<i>2,550,000.00</i>	<i>1,700,000.00</i>	<i>3,125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>87,109.56</i>	<i>2,774.64</i>	<i>170,056.06</i>	<i>—</i>
<i>Premiums</i>	<i>2,962.50</i>	<i>3,371.85</i>	<i>2,081.70</i>	<i>2,538.45</i>
Transfers	290,962.93	52,308.68	4,416.36	24,072.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
All other	290,962.93	52,308.68	4,416.36	19,072.22
Refunds	30,249.31	194,092.76	40,579.21	38,080.83
Agency, trust, and investment	624,055.76	751,279.26	1,147,042.85	475,399.06
<i>Taxes and licenses for State</i>	<i>260,852.83</i>	<i>329,338.91</i>	<i>408,313.89</i>	<i>215,820.00</i>
<i>Taxes for county</i>	<i>168,004.32</i>	<i>124,528.45</i>	<i>234,754.42</i>	<i>124,315.29</i>
<i>Reimbursements for grade crossings</i>	<i>192,536.11</i>	<i>286,073.80</i>	<i>494,298.48</i>	<i>130,186.85</i>
<i>Sinking and other permanent funds</i>	<i>2,663.00</i>	<i>11,338.10</i>	<i>9,676.06</i>	<i>5,126.92</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$5,063,783.58	\$6,137,823.76	\$6,544,879.24	\$4,740,676.80
Premiums	2,962.50	3,371.85	2,081.70	2,538.45
Municipal indebtedness	3,877,109.56	3,738,774.64	2,290,056.06	3,505,000.00
Transfers and refunds	321,212.24	246,401.44	44,995.57	62,153.05
Agency, trust, and investment	624,055.76	751,279.26	1,147,042.85	475,399.06
Total receipts	\$9,889,123.64	\$10,877,650.95	\$10,029,055.42	\$8,785,767.36
Balance on hand, including funds	437,477.15	403,374.89	884,509.90	414,455.48
GRAND TOTAL	\$10,326,600.79	\$11,281,025.84	\$10,913,565.32	\$9,200,202.84

¹ Includes \$40.10 from administration of trust funds

Graded According to Population of 1940 — Continued.

PAYMENTS.	Lawrence POPULATION 84,323	Quincy POPULATION 75,810	Newton POPULATION 69,873	Medford POPULATION 63,083
Maintenance	\$4,402,453.59	\$4,712,822.37	\$5,024,230.31	\$3,543,574.43
<i>Departmental</i>	<i>4,176,596.76</i>	<i>4,484,218.48</i>	<i>4,807,836.15</i>	<i>3,410,491.60</i>
General government	145,422.38	205,636.77	207,170.44	152,374.74
Protection of persons and property	651,506.95	629,554.76	734,769.42	493,759.21
Health and sanitation	389,471.89	450,556.98	406,698.58	258,895.07
Highways	322,485.35	316,688.57	618,339.72	254,047.61
Charities	966,959.16	1,245,259.98	620,371.90	808,789.80
Soldiers' benefits	73,685.92	48,278.68	32,954.23	43,003.20
Schools	1,252,104.32	1,291,787.27	1,726,429.43	1,130,908.12
Libraries	54,017.42	84,132.50	103,486.98	41,862.35
Recreation	74,913.28	88,094.99	133,259.79	55,708.77
Pensions	130,306.68	89,693.41	170,201.49	77,952.00
Unclassified	115,723.41	34,534.57	54,154.17	93,190.63
<i>Public service enterprises</i>	<i>194,210.01</i>	<i>169,394.56</i>	<i>212,579.14</i>	<i>92,557.02</i>
Electric light	—	—	—	—
Water	194,210.01	169,394.56	212,579.14	92,557.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>30,210.71</i>	<i>46,866.76</i>	<i>400.55</i>	<i>38,534.95</i>
<i>Administration of trust funds</i>	<i>1,436.11</i>	<i>12,342.57</i>	<i>3,414.47</i>	<i>1,990.96</i>
Interest	91,577.01	184,715.41	208,083.26	174,889.24
<i>Loans, general purposes</i>	<i>81,372.01</i>	<i>110,046.24</i>	<i>186,147.43</i>	<i>116,089.69</i>
<i>Loans, public service enterprises</i>	<i>10,205.00</i>	<i>74,669.17</i>	<i>21,935.83</i>	<i>58,799.55</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	124,653.64	850,399.59	451,718.19	306,084.93
<i>Departmental</i>	<i>95,522.42</i>	<i>760,100.15</i>	<i>357,323.04</i>	<i>236,298.70</i>
General government	2,057.12	3,439.56	—	5,376.20
Protection of persons and property	5,297.16	168,392.34	20,833.52	4,306.08
Health and sanitation	22,834.88	147,427.37	91,081.61	71,795.77
Highways	44,738.71	389,210.38	230,924.76	106,851.88
Charities	1,204.06	7,509.50	—	731.45
Schools	—	6,641.65	13,995.17	29,523.64
Libraries	—	22,174.29	—	—
Recreation	3,072.04	15,305.06	487.98	11,379.44
Unclassified	16,318.45	—	—	6,134.24
<i>Public service enterprises</i>	<i>21,752.34</i>	<i>87,601.88</i>	<i>94,395.15</i>	<i>57,447.06</i>
Electric light	—	—	—	—
Water	21,752.34	87,601.88	94,395.15	57,447.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,378.88</i>	<i>2,697.56</i>	<i>—</i>	<i>12,339.17</i>
Municipal indebtedness	4,112,477.13	3,771,646.71	2,876,251.78	4,065,830.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>From revenue and other sources</i>	<i>525,111.52</i>	<i>1,955,458.12</i>	<i>2,708,628.08</i>	<i>735,830.64</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,500,000.00</i>	<i>2,800,000.00</i>	<i>1,968,000.00</i>	<i>3,325,000.00</i>
<i>Warrants or orders, previous years</i>	<i>87,365.61</i>	<i>16,188.59</i>	<i>199,623.70</i>	<i>—</i>
Transfers	290,962.93	52,308.68	4,416.36	24,072.22
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>290,962.93</i>	<i>52,308.68</i>	<i>4,416.36</i>	<i>24,072.22</i>
Refunds	30,249.31	194,092.76	40,579.21	38,080.83
Agency, trust, and investment	625,758.63	734,964.01	1,205,031.15	452,183.22
<i>Taxes and licenses for State</i>	<i>260,852.33</i>	<i>329,338.91</i>	<i>408,313.89</i>	<i>215,820.00</i>
<i>Taxes for county</i>	<i>168,004.32</i>	<i>124,528.45</i>	<i>234,754.42</i>	<i>124,315.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>194,220.38</i>	<i>269,503.55</i>	<i>552,338.38</i>	<i>106,943.21</i>
<i>All other</i>	<i>2,681.60</i>	<i>11,593.10</i>	<i>9,624.46</i>	<i>5,104.72</i>
RECAPITULATION.				
Maintenance and interest	\$4,494,030.60	\$4,897,537.78	\$5,232,313.57	\$3,718,463.67
Permanent debt (except from sinking funds)	525,111.52	1,955,458.12	2,708,628.08	735,830.64
Sinking fund requirements from revenue	—	—	—	—
Outlays	124,653.64	850,399.59	451,718.19	306,084.93
Permanent debt from sinking funds	—	—	—	5,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	3,587,365.61	2,816,188.59	2,167,623.70	3,325,000.00
Transfers (except to sinking funds) and refunds	321,212.24	246,401.44	44,995.57	62,153.05
Agency, trust, and investment	625,758.63	734,964.01	1,205,031.15	452,183.22
Total payments	\$9,678,132.24	\$10,500,949.53	\$9,810,310.26	\$8,604,715.51
Balance on hand, including funds	648,468.55	780,076.31	1,103,255.06	595,487.33
GRAND TOTAL	\$10,326,600.79	\$11,281,025.84	\$10,913,565.32	\$9,200,202.84

¹ Includes \$5,263.66 paid from balances of Federal grants for outlays.

² Includes \$50,397.99 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Brockton POPULATION 62,343	Malden POPULATION 58,010	Holyoke POPULATION 53,750	Pittsfield POPULATION 49,684
REVENUE.	\$4,540,922.13	\$4,245,073.54	\$5,110,982.96	\$3,411,586.95
General	3,421,791.86	3,388,945.78	3,110,667.85	2,732,801.52
<i>Taxes</i>	<i>2,802,983.37</i>	<i>2,938,497.99</i>	<i>2,573,319.60</i>	<i>2,263,002.06</i>
Property, poll, and income	2,659,200.52	2,837,551.07	2,243,916.68	2,125,173.31
Corporation, bank, etc.	143,782.85	100,946.92	328,402.92	137,828.75
<i>Licenses and permits</i>	<i>68,416.60</i>	<i>59,702.69</i>	<i>74,470.70</i>	<i>76,910.04</i>
<i>Fines and forfeits</i>	<i>2,598.50</i>	<i>6,364.14</i>	<i>2,013.55</i>	<i>5,621.26</i>
<i>Grants and gifts</i>	<i>547,250.83</i>	<i>384,380.96</i>	<i>403,558.43</i>	<i>387,268.16</i>
For expenses	547,250.83	358,430.96	403,558.43	387,268.16
For outlays	—	25,950.00	—	—
All other	542.56	—	58,505.57	—
Commercial	1,119,130.27	856,127.76	2,000,315.11	678,785.43
<i>Special assessments</i>	<i>10,218.93</i>	<i>48,918.60</i>	—	<i>18,185.42</i>
To meet expenses	1,011.37	5,593.73	—	11,730.76
To meet outlays	9,207.56	39,324.87	—	6,454.66
<i>Privileges</i>	<i>142,335.11</i>	<i>120,466.39</i>	<i>96,439.04</i>	<i>127,446.00</i>
<i>Departmental</i>	<i>1,644,642.43</i>	<i>347,187.40</i>	<i>246,052.23</i>	<i>297,417.52</i>
General government	9,666.00	12,530.54	10,299.30	10,753.26
Protection of persons and property	1,459.15	2,364.68	3,832.88	1,158.19
Health and sanitation	182,233.79	17,899.54	2,775.69	14,144.08
Highways	1,037.71	3,286.63	1,222.67	3,749.28
Charities	404,582.48	295,277.27	207,756.18	234,320.47
Soldiers' benefits	6,504.70	4,899.35	6,517.47	5,957.35
Schools	7,416.83	5,122.89	9,268.69	20,356.37
Libraries	1,602.68	2,745.22	—	—
Recreation	21,474.45	11.49	107.94	2,089.86
Unclassified	18,664.64	3,049.79	4,271.41	4,888.66
<i>Public service enterprises</i>	<i>277,633.30</i>	<i>248,697.71</i>	<i>1,614,369.61</i>	<i>224,071.76</i>
Electric light	—	—	1,410,531.34	—
Water	277,633.30	248,697.71	203,838.27	224,071.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>19,312.39</i>	<i>22,750.06</i>	—	—
<i>Interest</i>	<i>24,888.11</i>	<i>63,107.60</i>	<i>43,454.23</i>	<i>11,664.73</i>
On sinking funds	—	5,893.68	—	—
On trust and investment funds	5,060.31	20,458.31	24,227.09	—
All other	19,927.80	41,755.61	19,227.14	11,664.73
NON-REVENUE.	\$3,783,475.50	\$3,262,261.92	\$3,126,826.01	\$1,540,279.26
Offsets to outlays	35,704.20	23,905.06	47,480.43	25,552.98
<i>Departmental</i>	<i>28,921.85</i>	<i>23,905.06</i>	<i>47,480.43</i>	<i>25,552.98</i>
<i>Public service enterprises</i>	<i>6,782.35</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,934,745.06	2,408,160.44	2,602,062.00	1,000,000.00
<i>Loans, general purposes</i>	<i>540,925.00</i>	<i>372,000.00</i>	<i>50,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>60,000.00</i>	<i>35,000.00</i>	<i>200,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,333,000.00</i>	<i>2,000,000.00</i>	<i>2,350,000.00</i>	<i>1,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>820.06</i>	<i>1,160.44</i>	<i>2,062.00</i>	—
Transfers	216,870.48	106,277.25	1,600.00	1,625.00
<i>From sinking funds</i>	—	24,000.00	—	—
All other	216,870.48	82,277.25	1,600.00	1,625.00
Refunds	65,212.05	40,930.51	16,922.11	15,290.58
Agency, trust, and investment	530,943.71	682,988.66	458,761.47	497,810.70
<i>Taxes and licenses for State</i>	<i>192,232.25</i>	<i>192,740.00</i>	<i>210,382.44</i>	<i>167,832.98</i>
<i>Taxes for county</i>	<i>144,215.17</i>	<i>111,009.38</i>	<i>131,218.42</i>	<i>120,008.12</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>188,054.92</i>	<i>375,653.48</i>	<i>113,628.76</i>	<i>201,966.85</i>
All other	6,441.37	3,585.80	3,533.86	8,002.75
RECAPITULATION.				
Revenue and offsets to outlays	\$4,576,626.33	\$4,268,978.60	\$5,158,463.39	\$3,437,139.93
Premiums	820.06	1,160.44	2,062.00	—
Municipal indebtedness	2,933,925.00	2,407,000.00	2,600,000.00	1,000,000.00
Transfers and refunds	282,082.53	147,207.76	18,522.11	16,915.58
Agency, trust, and investment	530,943.71	682,988.66	458,761.47	497,810.70
Total receipts	\$8,324,397.63	\$7,507,335.46	\$8,237,808.97	\$4,951,866.21
Balance on hand, including funds	804,079.41	523,347.65	530,967.17	446,454.40
GRAND TOTAL	\$9,128,477.04	\$8,030,683.11	\$8,568,776.14	\$5,398,320.61

¹ Includes \$62 from administration of trust funds.² Includes \$364,008.02 from gas.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Brockton POPULATION 62,343	Malden POPULATION 58,010	Holyoke POPULATION 53,750	Pittsfield POPULATION 49,684
Maintenance	\$3,905,523.42	\$3,285,816.75	\$4,090,770.47	\$2,606,346.69
<i>Departmental</i>	<i>3,754,811.54</i>	<i>3,155,685.89</i>	<i>2,980,315.35</i>	<i>2,533,350.00</i>
General government	175,571.93	118,833.03	156,791.79	116,510.38
Protection of persons and property	510,230.60	523,760.88	563,471.64	295,539.63
Health and sanitation	322,717.11	252,862.52	207,071.36	132,193.81
Highways	199,999.08	180,731.62	97,322.66	199,882.89
Charities	1,265,309.64	947,448.91	741,529.87	720,148.49
Soldiers' benefits	62,975.70	40,117.09	42,458.59	50,229.36
Schools	899,309.31	814,790.65	820,662.10	846,389.90
Libraries	49,371.69	50,017.85	41,620.96	40,000.00
Recreation	69,338.15	56,534.02	58,901.48	34,097.23
Pensions	127,810.54	93,330.95	133,747.46	42,583.23
Unclassified	72,177.79	77,258.37	116,737.44	55,775.08
<i>Public service enterprises</i>	<i>126,944.75</i>	<i>85,188.84</i>	<i>1,108,949.52</i>	<i>72,357.81</i>
Electric light	—	—	1,959,448.74	—
Water	126,944.75	85,188.84	149,500.78	72,357.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,981.73</i>	<i>43,649.14</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>1,785.40</i>	<i>1,202.88</i>	<i>1,505.60</i>	<i>639.38</i>
Interest	75,516.23	165,788.65	55,104.67	42,628.73
<i>Loans, general purposes</i>	<i>54,788.11</i>	<i>111,843.63</i>	<i>32,630.50</i>	<i>38,653.73</i>
<i>Loans, public service enterprises</i>	<i>20,728.12</i>	<i>53,945.02</i>	<i>22,474.17</i>	<i>3,975.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	435,507.62	313,206.06	617,854.58	313,429.79
<i>Departmental</i>	<i>368,957.64</i>	<i>266,828.77</i>	<i>117,197.13</i>	<i>278,182.28</i>
General government	2,461.18	—	1,488.32	641.00
Protection of persons and property	—	—	8,627.46	31,535.73
Health and sanitation	158,235.15	40,213.95	1,498.17	47,800.10
Highways	189,571.91	161,618.36	60,886.57	80,929.22
Charities	—	—	—	940.75
Schools	3,775.99	41,264.23	28,774.58	73,290.41
Libraries	12.45	5,339.54	—	—
Recreation	14,700.96	18,392.69	—	40,030.84
Unclassified	200.00	—	15,922.03	3,014.23
<i>Public service enterprises</i>	<i>64,364.32</i>	<i>42,188.28</i>	<i>500,667.45</i>	<i>55,247.61</i>
Electric light	—	—	2,495,509.92	—
Water	64,364.32	42,188.28	5,147.53	35,247.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,185.66</i>	<i>4,189.01</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,299,434.15	2,682,246.84	2,959,661.97	1,320,000.00
<i>From sinking funds</i>	<i>—</i>	<i>24,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>599,434.15</i>	<i>658,246.84</i>	<i>309,661.97</i>	<i>220,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,700,000.00</i>	<i>2,000,000.00</i>	<i>2,650,000.00</i>	<i>1,100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	216,870.48	106,277.25	1,600.00	1,625.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>23,200.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>216,870.48</i>	<i>83,077.25</i>	<i>1,600.00</i>	<i>1,625.00</i>
Refunds	65,212.05	40,930.51	16,922.11	15,290.58
Agency, trust, and investment	536,796.22	672,500.24	460,026.71	522,784.17
<i>Taxes and licenses for State</i>	<i>192,232.25</i>	<i>192,740.00</i>	<i>210,382.44</i>	<i>167,832.98</i>
<i>Taxes for county</i>	<i>144,215.17</i>	<i>111,009.38</i>	<i>131,216.42</i>	<i>120,008.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>193,916.03</i>	<i>365,165.06</i>	<i>114,892.20</i>	<i>227,036.97</i>
<i>All other</i>	<i>6,432.77</i>	<i>3,585.80</i>	<i>3,535.65</i>	<i>7,906.10</i>
RECAPITULATION.				
Maintenance and interest	\$3,981,039.65	\$3,451,605.40	\$4,145,875.14	\$2,648,975.42
Permanent debt (except from sinking funds)	599,434.15	658,246.84	309,661.97	220,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	435,507.62	313,206.06	617,854.58	313,429.79
Permanent debt from sinking funds	—	24,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,700,000.00	2,000,000.00	2,650,000.00	1,100,000.00
Transfers (except to sinking funds) and refunds	282,082.53	124,007.76	18,522.11	16,915.58
Agency, trust, and investment	536,796.22	672,500.24	460,026.71	522,784.17
Total payments	\$8,534,860.17	\$7,266,766.30	\$8,201,940.51	\$4,822,104.96
Balance on hand, including funds	593,616.87	763,916.81	366,835.63	576,215.65
GRAND TOTAL	\$9,128,477.04	\$8,030,683.11	\$8,568,776.14	\$5,398,320.61

1 Includes \$321,958.85 for gas.

2 Includes \$130,582.96 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Everett POPULATION 46,784	Haverhill POPULATION 46,752	Fitchburg POPULATION 41,824	Chicopee POPULATION 41,664
REVENUE.	\$3,943,706.49	\$3,327,165.45	\$3,023,441.68	\$2,927,540.74
General	3,166,513.36	2,602,086.35	2,253,522.79	1,997,169.61
<i>Taxes</i>	<i>2,800,894.81</i>	<i>2,057,655.39</i>	<i>1,962,279.56</i>	<i>1,651,721.52</i>
Property, poll, and income	2,610,284.81	1,982,180.18	1,819,688.83	1,472,751.71
Corporation, bank, etc.	190,610.00	75,475.21	142,590.73	178,969.81
<i>Licenses and permits</i>	<i>34,420.42</i>	<i>46,360.00</i>	<i>45,244.45</i>	<i>29,501.50</i>
<i>Fines and forfeits</i>	<i>3,976.91</i>	<i>2,018.13</i>	<i>2,642.30</i>	<i>3,968.50</i>
<i>Grants and gifts</i>	<i>327,221.22</i>	<i>495,870.59</i>	<i>243,556.48</i>	<i>311,465.69</i>
For expenses	327,221.22	495,870.59	239,156.48	311,465.69
For outlays	—	—	4,200.00	—
All other	—	182.24	—	512.40
Commercial	777,193.13	725,079.10	769,918.89	930,371.13
<i>Special assessments</i>	<i>475.98</i>	<i>943.44</i>	<i>646.26</i>	<i>2,964.74</i>
To meet expenses	—	943.44	—	—
To meet outlays	475.98	—	646.26	2,964.74
<i>Privileges</i>	<i>76,953.10</i>	<i>90,718.63</i>	<i>90,297.19</i>	<i>74,927.22</i>
<i>Departmental</i>	<i>366,053.43</i>	<i>431,245.82</i>	<i>482,367.45</i>	<i>134,115.85</i>
General government	9,371.40	8,243.78	5,390.57	6,317.32
Protection of persons and property	1,198.47	1,396.98	2,308.20	484.51
Health and sanitation	6,990.22	15,828.63	7,362.50	1,883.73
Highways	141.72	77.93	43,042.16	342.50
Charities	312,611.20	383,353.56	378,900.35	117,185.62
Soldiers' benefits	5,580.00	4,956.00	4,868.00	3,766.00
Schools	11,620.42	7,803.79	39,031.17	1,511.52
Libraries	1,273.93	1,292.86	1,025.45	778.32
Recreation	16,162.99	337.64	34.00	—
Unclassified	1,103.08	7,954.65	405.05	1,846.33
<i>Public service enterprises</i>	<i>290,389.36</i>	<i>170,206.08</i>	<i>159,750.71</i>	<i>693,838.55</i>
Electric light	—	—	—	485,979.51
Water	290,389.36	170,206.08	159,750.71	207,859.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>16,404.63</i>	<i>69.75</i>	<i>15,447.48</i>	<i>3,476.55</i>
<i>Interest</i>	<i>26,916.63</i>	<i>31,895.38</i>	<i>21,409.80</i>	<i>21,048.22</i>
On sinking funds	—	—	—	—
On trust and investment funds	8,750.73	12,440.47	9,086.69	2,561.37
All other	18,165.90	19,454.91	12,323.11	18,486.85
NON-REVENUE.	\$3,258,041.15	\$2,495,767.28	\$2,092,634.16	\$1,744,417.16
Offsets to outlays	52,616.74	47,687.15	13,030.96	54,419.27
<i>Departmental</i>	<i>52,616.74</i>	<i>43,108.48</i>	<i>13,030.96</i>	<i>54,419.27</i>
<i>Public service enterprises</i>	<i>—</i>	<i>4,578.67</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,700,899.50	1,942,572.30	1,775,330.10	1,406,348.00
<i>Loans, general purposes</i>	<i>500,000.00</i>	<i>311,039.30</i>	<i>150,000.00</i>	<i>6,348.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,400,000.00</i>	<i>1,600,000.00</i>	<i>1,625,000.00</i>	<i>1,400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>899.50</i>	<i>1,533.00</i>	<i>330.10</i>	<i>—</i>
Transfers	5,756.58	56,788.49	11,003.07	3,838.02
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5,756.58	56,788.49	11,003.07	3,838.02
Refunds	54,333.94	21,262.35	9,889.44	14,010.36
Agency, trust, and investment	444,434.39	427,456.99	283,380.59	265,801.51
<i>Taxes and licenses for State</i>	<i>185,040.35</i>	<i>135,795.00</i>	<i>136,290.00</i>	<i>109,262.70</i>
<i>Taxes for county</i>	<i>106,542.39</i>	<i>87,622.03</i>	<i>81,862.60</i>	<i>68,133.68</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>149,785.85</i>	<i>196,414.80</i>	<i>62,139.82</i>	<i>85,253.97</i>
All other	3,065.80	7,625.16	3,088.17	3,151.26
RECAPITULATION.				
Revenue and offsets to outlays	\$3,996,323.23	\$3,374,852.60	\$3,036,472.64	\$2,981,960.01
Premiums	899.50	1,533.00	330.10	—
Municipal indebtedness	2,700,000.00	1,941,039.30	1,775,000.00	1,406,348.00
Transfers and refunds	60,090.52	78,050.84	20,892.51	17,848.38
Agency, trust, and investment	444,434.39	427,456.99	283,380.59	265,801.51
Total receipts	\$7,201,747.64	\$5,822,932.73	\$5,116,075.84	\$4,671,957.90
Balance on hand, including funds	754,044.25	748,067.52	318,417.13	482,829.45
GRAND TOTAL	\$7,955,791.89	\$6,571,000.25	\$5,434,492.97	\$5,154,787.35

Graded According to Population of 1940 — Continued.

PAYMENTS.	Everett POPULATION 46,784	Haverhill POPULATION 46,752	Fitchburg POPULATION 41,824	Chicopee POPULATION 41,664
Maintenance	\$3,029,292.03	\$2,973,550.01	\$2,459,622.25	\$2,539,986.31
<i>Departmental</i>	<i>2,912,526.35</i>	<i>2,846,094.79</i>	<i>2,364,092.42</i>	<i>2,004,805.75</i>
General government	128,103.95	106,156.73	109,519.39	117,646.97
Protection of persons and property	484,319.37	352,793.30	313,610.52	320,658.15
Health and sanitation	172,758.91	134,023.55	135,917.93	98,706.20
Highways	118,832.22	154,665.01	261,679.33	89,019.38
Charities	808,834.41	1,150,883.17	786,574.80	452,277.84
Soldiers' benefits	55,979.21	—	26,015.19	42,305.98
Schools	845,965.93	703,065.84	588,532.83	678,602.50
Libraries	40,818.17	35,578.81	36,045.21	19,814.26
Recreation	66,213.83	21,267.34	29,935.45	17,308.00
Pensions	78,831.22	73,406.28	63,367.83	48,726.86
Unclassified	111,869.13	73,026.52	12,893.94	119,739.61
<i>Public service enterprises</i>	<i>92,214.99</i>	<i>125,160.47</i>	<i>65,101.82</i>	<i>525,543.89</i>
Electric light	—	—	—	393,835.82
Water	92,214.99	125,086.49	65,101.82	131,708.07
All other	—	73.98	—	—
<i>Cemeteries</i>	<i>23,345.69</i>	<i>800.00</i>	<i>29,191.51</i>	<i>8,843.84</i>
<i>Administration of trust funds</i>	<i>1,205.00</i>	<i>1,494.75</i>	<i>1,236.50</i>	<i>792.83</i>
Interest	121,933.97	40,001.78	46,570.93	34,321.58
<i>Loans, general purposes</i>	<i>60,346.50</i>	<i>37,034.28</i>	<i>38,515.43</i>	<i>26,100.33</i>
<i>Loans, public service enterprises</i>	<i>61,587.47</i>	<i>2,967.50</i>	<i>7,755.50</i>	<i>8,221.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	343,545.07	250,178.27	216,311.60	262,192.24
<i>Departmental</i>	<i>334,629.52</i>	<i>201,317.05</i>	<i>167,891.07</i>	<i>198,337.30</i>
General government	—	309.75	2,805.36	734.50
Protection of persons and property	19,730.91	26,041.57	4,943.58	56,532.86
Health and sanitation	18,249.76	7,895.52	7,996.45	25,216.71
Highways	135,295.97	154,946.90	83,780.08	72,368.60
Charities	—	—	8,758.50	2,500.00
Schools	45,469.75	—	4,124.04	2,542.00
Libraries	1,222.75	370.23	2,563.54	—
Recreation	37,738.57	3,727.07	1,736.43	3,099.74
Unclassified	76,921.81	8,026.01	51,183.09	35,342.89
<i>Public service enterprises</i>	<i>6,543.30</i>	<i>48,861.22</i>	<i>48,272.13</i>	<i>63,854.94</i>
Electric light	—	—	—	62,233.84
Water	6,543.30	48,861.22	48,272.13	1,621.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,372.25</i>	<i>—</i>	<i>148.40</i>	<i>—</i>
Municipal indebtedness	2,847,046.63	2,525,031.77	1,932,400.00	1,539,401.59
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>447,046.63</i>	<i>325,031.77</i>	<i>326,400.00</i>	<i>239,401.59</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,400,000.00</i>	<i>2,200,000.00</i>	<i>1,606,000.00</i>	<i>1,300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,756.58	56,788.49	11,003.07	3,838.02
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,756.58</i>	<i>56,788.49</i>	<i>11,003.07</i>	<i>3,838.02</i>
Refunds	54,333.94	21,262.35	9,889.44	14,010.36
Agency, trust, and investment	426,916.65	422,196.54	277,843.85	252,144.45
<i>Taxes and licenses for State</i>	<i>185,040.35</i>	<i>135,795.00</i>	<i>136,290.00</i>	<i>109,262.70</i>
<i>Taxes for county</i>	<i>106,542.39</i>	<i>87,622.03</i>	<i>81,862.60</i>	<i>68,133.58</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>132,259.11</i>	<i>191,154.35</i>	<i>56,627.68</i>	<i>71,596.91</i>
<i>All other</i>	<i>3,074.80</i>	<i>7,625.16</i>	<i>3,063.57</i>	<i>3,151.26</i>
RECAPITULATION.				
Maintenance and interest	\$3,151,226.00	\$3,013,551.79	\$2,506,193.18	\$2,574,307.89
Permanent debt (except from sinking funds)	447,046.63	325,031.77	326,400.00	239,401.59
Sinking fund requirements from revenue	—	—	—	—
Outlays	343,545.07	250,178.27	216,311.60	262,192.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,400,000.00	2,200,000.00	1,606,000.00	1,300,000.00
Transfers (except to sinking funds) and refunds	60,090.52	78,050.84	20,892.51	17,848.38
Agency, trust, and investment	426,916.65	422,196.54	277,843.85	252,144.45
Total payments	\$6,828,824.87	\$6,289,009.21	\$4,953,641.14	\$4,645,894.55
<i>Balance on hand, including funds</i>	<i>1,126,967.02</i>	<i>281,991.04</i>	<i>480,851.83</i>	<i>508,892.80</i>
GRAND TOTAL	\$7,955,791.89	\$6,571,000.25	\$5,434,492.97	\$5,154,787.35

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chelsea POPULATION 41,259	Salem POPULATION 41,213	Waltham POPULATION 40,020	Taunton POPULATION 37,395
REVENUE.	\$2,880,990.28	\$2,920,972.06	\$2,880,077.79	\$3,061,485.58
General	2,396,003.84	2,341,222.51	2,373,385.08	1,733,424.59
Taxes	2,127,149.62	2,000,441.32	2,021,666.97	1,436,693.50
Property, poll, and income	2,042,840.87	1,817,597.17	1,838,735.21	1,303,594.60
Corporation, bank, etc.	84,308.75	182,844.15	182,830.76	133,098.90
Licenses and permits	52,664.27	49,909.30	40,122.00	35,679.50
Fines and forfeits	2,681.15	1,320.80	1,886.25	683.03
Grants and gifts	211,929.23	289,551.09	309,810.86	260,368.56
For expenses	211,929.23	289,210.20	309,810.86	260,368.56
For outlays	—	340.89	—	—
All other	1,579.57	—	—	—
Commercial	484,986.44	579,749.55	506,692.71	1,328,060.99
Special assessments	8,768.51	345.56	8,620.14	528.32
To meet expenses	8,768.51	15.12	—	—
To meet outlays	—	330.44	8,620.14	528.32
Privileges	54,801.81	74,839.50	86,859.53	77,620.13
Departmental	212,986.25	256,794.32	191,664.86	245,833.67
General government	3,858.44	4,413.62	4,315.61	4,398.75
Protection of persons and property	2,025.07	5,519.65	1,220.27	1,232.27
Health and sanitation	762.69	19,960.15	26,537.89	26,365.58
Highways	—	188.00	634.79	—
Charities	195,434.82	188,350.08	141,503.54	176,250.33
Soldiers' benefits	7,313.53	6,809.00	1,987.00	2,135.00
Schools	1,858.73	3,848.13	11,548.84	28,959.39
Libraries	533.85	637.80	2,228.74	638.76
Recreation	48.19	23,790.02	—	47.75
Unclassified	1,150.93	3,277.87	1,588.18	5,805.84
Public service enterprises	164,890.26	209,828.62	176,409.43	372,520.73
Electric light	—	—	—	834,199.78
Water	164,249.62	209,704.80	176,409.43	138,120.95
All other	640.64	123.82	—	—
Cemeteries	—	9,189.15	20,716.94	13,218.05
Interest	43,539.61	28,755.40	22,522.81	18,540.09
On sinking funds	9,803.11	—	—	913.75
On trust and investment funds	1,148.41	11,030.36	7,647.34	1,780.00
All other	32,588.09	17,725.04	14,875.47	15,846.34
NON-REVENUE.	\$3,951,748.03	\$2,155,178.13	\$1,958,188.49	\$1,566,562.63
Offsets to outlays	18,850.00	22,228.26	12,035.75	20,660.98
Departmental	18,850.00	22,228.26	3,652.38	17,268.02
Public service enterprises	—	—	8,383.37	3,392.96
Cemeteries	—	—	—	—
Municipal indebtedness	3,134,194.11	1,797,197.56	1,583,247.44	1,182,376.16
Loans, general purposes	260,000.00	341,000.00	127,000.00	172,000.00
Loans, public service enterprises	—	—	—	10,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	597,911.22	—	55,000.00	—
Temporary loans (including revenue loans)	2,238,366.90	1,400,000.00	1,400,000.00	1,000,000.00
Unpaid warrants or orders, current year	37,488.09	55,045.82	—	—
Premiums	427.90	1,151.74	1,247.44	376.16
Transfers	35,253.01	7,313.54	6,273.66	18,780.00
From sinking funds	—	—	—	15,000.00
All other	35,253.01	7,313.54	6,273.66	3,780.00
Refunds	39,600.80	11,089.52	17,329.76	14,843.61
Agency, trust, and investment	723,850.11	317,349.25	339,301.88	329,901.88
Taxes and licenses for State	121,072.77	149,506.19	141,670.00	98,369.27
Taxes for county	—	96,458.75	81,546.27	61,957.65
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	602,777.34	69,585.78	113,874.35	165,940.39
All other	—	1,798.63	2,911.26	3,634.57
RECAPITULATION.				
Revenue and offsets to outlays	\$2,899,840.28	\$2,943,200.32	\$2,892,113.54	\$3,082,146.56
Premiums	427.90	1,151.74	1,247.44	376.16
Municipal indebtedness	3,133,766.21	1,796,045.82	1,582,000.00	1,182,000.00
Transfers and refunds	74,853.81	18,403.06	23,603.42	33,623.61
Agency, trust, and investment	723,850.11	317,349.25	339,301.88	329,901.88
Total receipts	\$6,832,738.31	\$5,076,150.19	\$4,838,266.28	\$4,628,048.21
Balance on hand, including funds	513,116.20	412,178.84	221,027.69	615,656.73
GRAND TOTAL	\$7,345,854.51	\$5,488,329.03	\$5,059,293.97	\$5,243,704.94

Graded According to Population of 1940 — Continued.

PAYMENTS.	Chelsea POPULATION 41,259	Salem POPULATION 41,213	Waltham POPULATION 40,020	Taunton POPULATION 37,395
Maintenance	\$2,470,910.40	\$2,536,755.98	\$2,218,409.64	\$2,474,897.05
<i>Departmental</i>	<i>2,395,624.93</i>	<i>2,381,621.57</i>	<i>2,097,062.33</i>	<i>1,868,660.61</i>
General government	121,329.97	110,281.71	116,350.44	89,999.03
Protection of persons and property	422,307.63	330,542.12	280,280.33	260,504.02
Health and sanitation	139,244.01	177,951.82	185,048.20	103,607.06
Highways	117,116.30	244,317.38	118,365.20	106,445.24
Charities	708,059.17	657,451.88	503,486.93	603,414.48
Soldiers' benefits	41,559.56	47,393.46	20,817.89	37,500.92
Schools	643,592.82	534,674.40	665,321.34	528,587.02
Libraries	24,188.93	37,429.06	40,495.53	26,329.89
Recreation	39,089.94	83,743.16	36,515.53	20,634.72
Pensions	62,168.80	55,944.94	72,415.46	57,415.71
Unclassified	76,967.80	101,891.64	57,961.48	34,222.52
<i>Public service enterprises</i>	<i>74,260.97</i>	<i>127,495.18</i>	<i>93,838.60</i>	<i>587,822.30</i>
Electric light	—	—	—	502,305.53
Water	74,260.97	125,618.53	93,838.60	85,516.77
All other	—	1,876.65	—	—
<i>Cemeteries</i>	<i>—</i>	<i>25,415.62</i>	<i>25,558.51</i>	<i>16,499.14</i>
<i>Administration of trust funds</i>	<i>1,024.50</i>	<i>2,223.71</i>	<i>1,950.20</i>	<i>1,915.00</i>
Interest	141,412.18	33,723.67	85,246.82	40,167.94
<i>Loans, general purposes</i>	<i>101,345.07</i>	<i>25,778.67</i>	<i>77,109.32</i>	<i>32,775.44</i>
<i>Loans, public service enterprises</i>	<i>40,067.11</i>	<i>7,945.00</i>	<i>8,137.50</i>	<i>7,392.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	55,763.06	204,711.00	163,803.32	283,558.48
<i>Departmental</i>	<i>55,455.89</i>	<i>188,499.25</i>	<i>111,570.97</i>	<i>115,100.78</i>
General government	1,908.98	339.25	2,016.33	—
Protection of persons and property	3,113.10	17,998.94	23,983.12	—
Health and sanitation	12,748.91	64,756.94	57,660.46	18,171.88
Highways	22,646.06	76,198.63	18,197.01	96,928.90
Charities	862.29	—	6,039.09	—
Schools	1,142.62	15,384.10	3,189.95	—
Libraries	5,623.60	—	—	—
Recreation	7,410.33	11,086.39	485.01	—
Unclassified	—	2,735.00	—	—
<i>Public service enterprises</i>	<i>307.17</i>	<i>3,820.73</i>	<i>46,500.17</i>	<i>168,457.70</i>
Electric light	—	—	—	137,379.16
Water	307.17	3,820.73	46,500.17	31,078.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>12,391.02</i>	<i>5,732.18</i>	<i>—</i>
Municipal indebtedness	3,135,611.09	2,043,855.29	1,939,699.46	1,488,531.85
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>From revenue and other sources</i>	<i>343,274.99</i>	<i>273,991.78</i>	<i>1,484,699.46</i>	<i>323,531.85</i>
<i>Bonds refunded, current year</i>	<i>597,911.22</i>	<i>—</i>	<i>55,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,154,780.11</i>	<i>1,700,000.00</i>	<i>1,400,000.00</i>	<i>1,150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>39,644.77</i>	<i>69,863.51</i>	<i>—</i>	<i>—</i>
Transfers	35,253.01	7,313.54	6,273.66	18,780.00
<i>To sinking funds from revenue</i>	<i>11,608.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>23,645.01</i>	<i>7,313.54</i>	<i>6,273.66</i>	<i>18,780.00</i>
Refunds	39,600.80	11,089.52	17,329.76	14,843.61
Agency, trust, and investment	729,221.66	334,491.02	342,014.78	317,632.32
<i>Taxes and licenses for State</i>	<i>121,072.77</i>	<i>149,506.19</i>	<i>141,570.00</i>	<i>93,369.27</i>
<i>Taxes for county</i>	<i>—</i>	<i>96,463.75</i>	<i>81,546.27</i>	<i>61,957.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>608,148.89</i>	<i>86,727.55</i>	<i>115,987.25</i>	<i>153,669.03</i>
<i>All other</i>	<i>—</i>	<i>1,798.63</i>	<i>2,911.26</i>	<i>3,636.37</i>
RECAPITULATION.				
Maintenance and interest	\$2,612,322.58	\$2,570,479.65	\$2,303,656.46	\$2,515,064.99
Permanent debt (except from sinking funds)	343,274.99	273,991.78	1,484,699.46	323,531.85
Sinking fund requirements from revenue	11,608.00	—	—	15,000.00
Outlays	55,763.06	204,711.00	163,803.32	283,558.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	597,911.22	—	55,000.00	—
Temporary loans	2,194,424.88	1,769,863.51	1,400,000.00	1,150,000.00
Transfers (except to sinking funds) and refunds	63,245.81	18,403.06	23,603.42	33,623.61
Agency, trust, and investment	729,221.66	334,491.02	342,014.78	317,632.32
Total payments	\$6,607,772.20	\$5,171,940.02	\$4,772,777.44	\$4,638,411.25
Balance on hand, including funds	738,082.31	316,389.01	286,516.63	605,293.69
GRAND TOTAL	\$7,345,854.51	\$5,488,329.03	\$5,059,293.97	\$5,243,704.94

¹ Includes \$1,136.26 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Revere POPULATION 34,405	Beverly POPULATION 25,537	Melrose POPULATION 25,333	Northampton POPULATION 24,794
REVENUE.	\$2,512,383.12	\$2,035,615.80	\$1,804,007.14	\$1,381,941.07
General	2,077,778.39	1,700,778.16	1,412,217.68	1,065,573.14
Taxes	1,846,933.66	1,514,341.35	1,280,696.75	819,716.20
Property, poll, and income	1,824,761.22	1,454,740.22	1,251,964.73	770,790.65
Corporation, bank, etc.	22,172.44	59,601.13	28,732.02	48,925.55
Licenses and permits	48,684.40	15,048.00	4,345.60	27,282.00
Fines and forfeits	1,649.65	262.46	595.00	2,291.03
Grants and gifts	170,319.18	171,126.35	126,578.43	216,189.66
For expenses	170,319.18	171,126.35	126,578.43	174,974.09
For outlays	—	—	—	41,215.57
All other	10,191.50	—	2.00	94.25
Commercial	434,604.73	334,837.64	391,789.46	316,367.93
Special assessments	470.44	14,914.92	24,095.88	4,120.22
To meet expenses	470.44	—	—	—
To meet outlays	—	14,914.92	24,095.88	4,120.22
Privileges	70,230.09	59,760.08	35,825.54	55,271.52
Departmental	190,555.71	157,475.52	137,116.48	138,079.73
General government	4,426.47	2,942.35	3,950.97	2,010.30
Protection of persons and property	1,456.35	374.05	707.26	408.69
Health and sanitation	3,661.37	4,646.49	12,592.62	3,696.12
Highways	771.59	—	15,304.39	3,066.06
Charities	168,455.31	118,053.01	73,311.02	67,831.30
Soldiers' benefits	5,267.50	2,306.00	1,815.50	5,628.75
Schools	2,640.63	14,508.31	3,250.00	52,874.26
Libraries	219.75	269.90	1,161.68	746.46
Recreation	—	149.41	17,819.14	—
Unclassified	3,656.74	14,226.00	17,203.90	1,817.79
Public service enterprises	146,425.98	74,466.33	112,813.53	83,621.97
Electric light	—	—	—	—
Water	146,425.98	74,466.33	112,813.53	83,249.73
All other	—	—	—	372.24
Cemeteries	—	12,729.29	18,122.26	7,956.37
Interest	26,922.51	15,491.50	15,815.77	27,318.12
On sinking funds	—	—	—	—
On trust and investment funds	17.69	4,577.12	1,756.30	18,793.37
All other	26,904.82	10,914.38	14,059.47	8,524.75
NON-REVENUE.	\$3,176,292.43	\$1,720,344.56	\$1,001,993.12	\$716,708.74
Offsets to outlays	—	56,366.77	8,455.19	14,339.63
Departmental	—	56,366.77	8,455.19	14,339.63
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,945,512.79	1,410,717.30	700,000.00	375,000.00
Loans, general purposes	241,000.00	110,000.00	—	—
Loans, public service enterprises	3,825.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	780,687.79	—	—	—
Temporary loans (including revenue loans)	1,920,000.00	1,300,000.00	700,000.00	375,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	717.30	—	—
Transfers	380.00	5,106.10	2,091.36	7,445.03
From sinking funds	—	—	—	—
All other	380.00	5,106.10	2,091.36	7,445.03
Refunds	81,615.75	22,411.99	13,266.14	3,001.77
Agency, trust, and investment	148,783.89	225,742.40	278,180.43	316,922.31
Taxes and licenses for State	102,630.00	101,369.57	100,485.00	73,850.11
Taxes for county	—	65,370.50	67,880.74	82,277.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	45,830.16	56,717.27	115,811.15	158,117.65
All other	323.73	2,285.06	4,003.54	2,676.71
RECAPITULATION.				
Revenue and offsets to outlays	\$2,512,383.12	\$2,091,982.57	\$1,812,462.33	\$1,396,280.70
Premiums	—	717.30	—	—
Municipal indebtedness	2,945,512.79	1,410,000.00	700,000.00	375,000.00
Transfers and refunds	81,995.75	27,518.09	15,357.50	10,446.80
Agency, trust, and investment	148,783.89	225,742.40	278,180.43	316,922.31
Total receipts	\$5,688,675.55	\$3,755,960.36	\$2,806,000.26	\$2,098,649.81
Balance on hand, including funds	276,590.51	144,418.42	223,785.80	297,331.07
GRAND TOTAL	\$5,965,266.06	\$3,900,378.78	\$3,029,786.06	\$2,395,980.88

¹ Includes \$44.87 from administration of trust funds.

P.D. 79.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Revere POPULATION 34,405	Beverly POPULATION 25,537	Melrose POPULATION 25,333	Northampton POPULATION 24,794
Maintenance	\$2,053,960.32	\$1,654,447.20	\$1,362,882.88	\$1,177,636.10
<i>Departmental</i>	<i>1,997,597.05</i>	<i>1,586,020.72</i>	<i>1,301,054.67</i>	<i>1,115,728.35</i>
General government	105,291.06	67,391.38	80,720.79	59,504.52
Protection of persons and property	289,174.04	262,367.32	210,821.51	168,943.41
Health and sanitation	90,592.57	98,626.53	92,625.14	44,996.26
Highways	69,358.25	155,232.52	91,658.12	96,212.01
Charities	541,562.53	373,135.66	236,156.40	225,608.29
Soldiers' benefits	34,472.91	8,366.30	26,460.47	35,855.90
Schools	681,147.14	494,821.99	405,705.77	399,038.72
Libraries	10,751.89	36,465.51	21,161.13	41,840.82
Recreation	14,747.63	21,832.94	64,457.36	5,840.56
Pensions	42,956.70	39,585.63	42,708.05	18,745.56
Unclassified	117,542.33	28,194.94	28,579.93	19,142.30
<i>Public service enterprises</i>	<i>56,018.69</i>	<i>52,290.70</i>	<i>38,362.77</i>	<i>49,572.84</i>
Electric light	—	—	—	—
Water	56,018.69	52,290.70	38,362.77	49,403.39
All other	—	—	—	169.45
<i>Cemeteries</i>	<i>—</i>	<i>16,008.31</i>	<i>23,085.65</i>	<i>11,561.86</i>
<i>Administration of trust funds</i>	<i>344.58</i>	<i>127.47</i>	<i>379.79</i>	<i>773.05</i>
Interest	88,235.91	20,521.87	49,476.91	11,878.46
<i>Loans, general purposes</i>	<i>58,143.10</i>	<i>19,591.87</i>	<i>28,297.53</i>	<i>10,793.46</i>
<i>Loans, public service enterprises</i>	<i>30,092.81</i>	<i>930.00</i>	<i>31,179.38</i>	<i>1,085.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	162,081.30	233,830.32	111,514.98	129,020.52
<i>Departmental</i>	<i>133,926.64</i>	<i>210,867.87</i>	<i>84,526.99</i>	<i>122,149.50</i>
General government	—	1,094.48	1,735.00	164.37
Protection of persons and property	10,939.11	6,598.94	5,957.69	25,746.05
Health and sanitation	27,776.05	56,251.03	25,290.05	56,912.67
Highways	85,675.70	104,804.65	25,475.74	30,183.91
Charities	—	694.82	—	—
Schools	—	9,475.31	6,274.21	7,682.80
Libraries	—	—	—	1,391.97
Recreation	9,535.78	4,384.73	12,846.83	67.73
Unclassified	—	27,563.91	6,947.47	—
<i>Public service enterprises</i>	<i>28,154.66</i>	<i>20,997.27</i>	<i>25,668.78</i>	<i>3,612.24</i>
Electric light	—	—	—	—
Water	28,154.66	20,997.27	25,668.78	3,612.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,965.18</i>	<i>1,319.21</i>	<i>3,258.78</i>
Municipal indebtedness	3,102,163.06	1,543,360.63	1,070,935.48	476,173.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>371,475.27</i>	<i>243,360.63</i>	<i>117,035.48</i>	<i>251,173.22</i>
<i>Bonds refunded, current year</i>	<i>780,687.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,950,000.00</i>	<i>1,300,000.00</i>	<i>900,000.00</i>	<i>425,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	380.00	5,106.10	2,091.36	7,445.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>380.00</i>	<i>5,106.10</i>	<i>2,091.36</i>	<i>7,445.03</i>
Refunds	81,615.75	22,411.99	13,266.14	3,001.77
Agency, trust, and investment	155,300.90	222,233.74	282,077.13	315,238.57
<i>Taxes and licenses for State</i>	<i>102,630.00</i>	<i>101,369.57</i>	<i>100,485.00</i>	<i>73,850.11</i>
<i>Taxes for county</i>	<i>—</i>	<i>65,370.50</i>	<i>57,880.74</i>	<i>82,277.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>52,347.17</i>	<i>53,206.81</i>	<i>119,688.65</i>	<i>156,430.91</i>
<i>All other</i>	<i>323.73</i>	<i>2,286.86</i>	<i>4,022.74</i>	<i>2,679.79</i>
RECAPITULATION.				
Maintenance and interest	\$2,142,196.23	\$1,674,969.07	\$1,412,359.79	\$1,189,514.56
Permanent debt (except from sinking funds)	371,475.27	243,360.63	117,035.48	251,173.22
Sinking fund requirements from revenue	—	—	—	—
Outlays	162,081.30	233,830.32	111,514.98	129,020.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	780,687.79	—	—	—
Temporary loans	1,950,000.00	1,300,000.00	900,000.00	425,000.00
Transfers (except to sinking funds) and refunds	81,995.75	27,518.09	15,357.50	10,446.80
Agency, trust, and investment	155,300.90	222,233.74	282,077.13	315,238.57
Total payments	\$5,643,737.24	\$3,701,911.85	\$2,891,344.88	\$2,120,393.67
Balance on hand, including funds	321,528.82	198,466.93	138,441.18	275,587.21
GRAND TOTAL	\$5,965,266.06	\$3,900,378.78	\$3,029,786.06	\$2,395,980.88

¹ Included \$6,500 paid from balances of Federal grants for outlays.² Includes \$4,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,046	Leominster POPULATION 22,226	North Adams POPULATION 22,213	Attleboro POPULATION 22,071
REVENUE.	\$1,983,478.91	\$1,462,189.10	\$1,356,918.33	\$1,435,076.37
General	1,556,653.82	1,165,244.10	1,078,368.74	1,119,580.89
<i>Taxes</i>	<i>1,307,833.76</i>	<i>955,946.17</i>	<i>882,312.93</i>	<i>946,097.51</i>
Property, poll, and income	1,260,312.00	875,167.95	766,666.13	853,586.96
Corporation, bank, etc.	47,521.76	80,778.22	115,646.80	92,510.55
<i>Licenses and permits</i>	<i>34,443.00</i>	<i>22,299.92</i>	<i>32,933.66</i>	<i>15,892.25</i>
<i>Fines and forfeits</i>	<i>679.00</i>	<i>610.30</i>	<i>372.50</i>	<i>1,138.90</i>
<i>Grants and gifts</i>	<i>213,698.06</i>	<i>186,387.71</i>	<i>162,749.65</i>	<i>156,452.23</i>
For expenses	213,698.06	186,387.71	162,749.65	156,452.23
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	426,825.09	296,945.00	278,549.59	315,495.48
<i>Special assessments</i>	<i>17,295.06</i>	<i>6,123.43</i>	<i>570.00</i>	<i>7,810.13</i>
To meet expenses	17,295.06	—	570.00	—
To meet outlays	—	6,123.43	—	7,610.13
<i>Privileges</i>	<i>41,172.51</i>	<i>48,486.22</i>	<i>43,215.18</i>	<i>56,151.45</i>
<i>Departmental</i>	<i>157,512.78</i>	<i>112,823.29</i>	<i>125,376.37</i>	<i>100,294.43</i>
General government	3,599.16	5,617.36	2,037.20	3,439.29
Protection of persons and property	4,951.71	525.30	348.34	201.87
Health and sanitation	10,332.28	4,555.80	2,496.47	1,018.16
Highways	4,119.00	669.08	1,028.31	938.30
Charities	120,523.45	90,356.40	99,386.09	86,739.91
Soldiers' benefits	6,480.00	2,162.50	2,104.00	2,524.50
Schools	3,408.31	7,393.57	16,580.13	3,482.21
Libraries	—	1,086.02	584.18	786.17
Recreation	3,761.11	127.60	—	85.26
Unclassified	337.76	329.66	811.65	1,078.76
<i>Public service enterprises</i>	<i>191,409.96</i>	<i>114,290.15</i>	<i>94,791.35</i>	<i>122,811.35</i>
Electric light	—	—	—	—
Water	191,409.96	114,290.15	93,731.05	122,811.35
All other	—	—	1,060.30	—
<i>Cemeteries</i>	<i>1,168.00</i>	<i>8,493.62</i>	<i>3,024.90</i>	<i>—</i>
<i>Interest</i>	<i>18,266.78</i>	<i>6,728.20</i>	<i>6,671.79</i>	<i>28,628.12</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,463.78	779.74	204.40	22,462.13
All other	15,803.00	5,948.55	6,367.39	6,165.99
NON-REVENUE.	\$1,750,853.85	\$1,018,193.90	\$858,200.42	\$524,148.98
Offsets to outlays	19,161.41	14,466.12	3,527.20	36,485.51
<i>Departmental</i>	<i>14,993.25</i>	<i>14,466.12</i>	<i>3,527.20</i>	<i>36,485.51</i>
<i>Public service enterprises</i>	<i>4,168.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,451,961.85	825,169.90	614,270.44	210,000.50
<i>Loans, general purposes</i>	<i>165,000.00</i>	<i>60,000.00</i>	<i>114,000.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>75,000.00</i>	<i>65,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,210,500.00</i>	<i>700,000.00</i>	<i>500,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,461.85</i>	<i>169.90</i>	<i>270.44</i>	<i>.50</i>
Transfers	29,499.49	2,100.91	500.00	10,133.63
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14,000.00</i>
<i>All other</i>	<i>29,499.49</i>	<i>2,100.91</i>	<i>500.00</i>	<i>6,133.63</i>
Refunds	17,798.52	4,265.96	94,067.42	4,521.46
Agency, trust, and investment	232,432.58	172,191.01	145,835.36	263,007.88
<i>Taxes and licenses for State</i>	<i>98,835.00</i>	<i>67,835.00</i>	<i>59,157.31</i>	<i>70,960.00</i>
<i>Taxes for county</i>	<i>63,773.50</i>	<i>40,733.09</i>	<i>42,337.53</i>	<i>44,700.99</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>65,799.53</i>	<i>60,906.90</i>	<i>41,553.92</i>	<i>143,130.88</i>
<i>All other</i>	<i>4,024.55</i>	<i>2,716.02</i>	<i>2,586.60</i>	<i>4,216.01</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,002,640.32	\$1,476,655.22	\$1,360,445.53	\$1,471,561.88
Premiums	1,461.85	169.90	270.44	.50
Municipal indebtedness	1,450,500.00	825,000.00	614,000.00	210,000.00
Transfers and refunds	47,298.01	6,366.87	94,567.42	14,655.09
Agency, trust, and investment	232,432.58	172,191.01	145,835.36	263,007.88
Total receipts	\$3,734,332.76	\$2,480,383.00	\$2,215,118.75	\$1,959,225.35
Balance on hand, including funds	172,963.48	174,153.15	220,023.19	297,832.96
GRAND TOTAL	\$3,907,296.24	\$2,654,536.15	\$2,435,141.94	\$2,257,058.31

¹ From investment fund.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Gloucester POPULATION 24,046	Leominster POPULATION 22,226	North Adams POPULATION 22,213	Attleboro POPULATION 22,071
Maintenance	\$1,598,489.02	\$1,165,894.66	\$1,134,571.04	\$1,162,799.99
<i>Departmental</i>	<i>1,519,694.71</i>	<i>1,114,260.79</i>	<i>1,094,904.66</i>	<i>1,121,683.43</i>
General government	85,526.45	48,784.56	63,849.58	72,988.14
Protection of persons and property	208,614.58	138,079.32	119,291.30	185,502.11
Health and sanitation	87,978.27	70,170.48	47,545.78	44,863.56
Highways	130,921.11	130,734.03	105,923.29	81,261.15
Charities	459,625.45	291,072.91	362,007.52	296,492.75
Soldiers' benefits	39,655.64	8,840.56	17,880.74	18,358.43
Schools	399,705.88	340,020.98	311,421.49	330,170.32
Libraries	7,362.15	16,313.88	21,656.02	25,111.38
Recreation	26,839.00	8,295.16	4,565.00	21,702.09
Pensions	43,544.12	20,162.06	24,512.75	26,139.09
Unclassified	29,922.06	41,786.85	16,251.19	19,094.41
<i>Public service enterprises</i>	<i>75,333.73</i>	<i>37,831.27</i>	<i>26,869.45</i>	<i>40,634.01</i>
Electric light	—	—	—	—
Water	75,333.73	37,831.27	25,543.57	40,634.01
All other	—	—	1,325.88	—
<i>Cemeteries</i>	<i>3,015.62</i>	<i>13,593.40</i>	<i>12,291.35</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>444.96</i>	<i>209.20</i>	<i>505.58</i>	<i>432.55</i>
Interest	59,207.46	37,307.29	16,596.63	10,712.53
<i>Loans, general purposes</i>	<i>34,743.08</i>	<i>22,831.32</i>	<i>15,522.63</i>	<i>8,942.53</i>
<i>Loans, public service enterprises</i>	<i>24,464.38</i>	<i>14,975.97</i>	<i>1,074.00</i>	<i>1,770.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	218,930.10	129,022.72	184,730.32	244,291.30
<i>Departmental</i>	<i>132,750.30</i>	<i>75,079.70</i>	<i>182,841.22</i>	<i>228,808.00</i>
General government	133.45	—	450.00	2,533.15
Protection of persons and property	632.40	2,996.01	14,927.20	4,766.36
Health and sanitation	41,938.16	2,813.51	16,756.07	4,628.49
Highways	81,262.23	39,852.36	148,597.77	90,300.39
Charities	—	—	300.00	16,299.31
Schools	3,390.80	23,259.83	—	109,001.26
Libraries	—	—	1,153.16	473.80
Recreation	5,308.23	5,657.99	507.02	805.24
Unclassified	65.03	500.00	150.00	—
<i>Public service enterprises</i>	<i>81,291.29</i>	<i>52,443.02</i>	<i>1,889.10</i>	<i>15,483.30</i>
Electric light	—	—	—	—
Water	81,291.29	52,443.02	1,889.10	15,483.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,888.51</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,185,983.69	980,317.85	633,317.35	427,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24,000.00</i>
<i>From revenue and other sources</i>	<i>375,983.69</i>	<i>180,175.75</i>	<i>313,317.35</i>	<i>73,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>810,000.00</i>	<i>800,000.00</i>	<i>500,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>142.10</i>	<i>—</i>	<i>—</i>
Transfers	29,499.49	2,100.91	500.00	10,133.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>29,499.49</i>	<i>2,100.91</i>	<i>500.00</i>	<i>10,133.63</i>
Refunds	17,798.52	4,265.96	94,067.42	4,521.46
Agency, trust, and investment	231,409.30	173,658.20	148,253.53	268,430.07
<i>Taxes and licenses for State</i>	<i>98,835.00</i>	<i>67,835.00</i>	<i>59,167.31</i>	<i>70,960.00</i>
<i>Taxes for county</i>	<i>63,773.50</i>	<i>40,733.09</i>	<i>42,537.53</i>	<i>44,700.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>64,778.05</i>	<i>62,356.09</i>	<i>43,972.09</i>	<i>148,553.07</i>
<i>All other</i>	<i>4,022.75</i>	<i>2,734.02</i>	<i>2,586.60</i>	<i>4,216.01</i>

RECAPITULATION.

Maintenance and interest	\$1,657,696.48	\$1,203,201.95	\$1,151,167.67	\$1,173,512.52
Permanent debt (except from sinking funds)	375,983.69	180,175.75	313,317.35	73,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	218,930.10	129,022.72	184,730.32	244,291.30
Permanent debt from sinking funds	—	—	—	24,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	810,000.00	800,142.10	500,000.00	350,000.00
Transfers (except to sinking funds) and refunds	47,298.01	6,366.87	94,567.42	14,655.09
Agency, trust, and investment	231,409.30	173,658.20	148,253.53	268,430.07
Total payments	\$3,341,317.58	\$2,492,567.59	\$2,212,036.29	\$2,127,888.98
Balance on hand, including funds	566,978.66	161,968.56	223,105.65	129,169.83
GRAND TOTAL	\$3,907,296.24	\$2,654,536.15	\$2,435,141.94	\$2,257,058.31

¹ Includes \$110 paid from Federal grants for outlays.² From investment fund.³ Includes \$7,000 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Peabody POPULATION 21,711	Gardner POPULATION 20,206	Woburn POPULATION 19,751	Westfield POPULATION 18,793
REVENUE.	\$2,062,644.18	\$1,005,059.12	\$1,174,216.35	\$1,725,860.08
General	1,187,221.31	775,611.26	908,341.71	943,695.05
Taxes	1,036,826.22	664,754.71	769,543.66	766,771.27
Property, poll, and income	882,009.45	611,120.39	716,106.01	708,016.36
Corporation, bank, etc.	154,816.77	53,634.32	53,437.65	58,754.91
Licenses and permits	23,932.50	17,461.00	32,793.34	23,688.50
Fines and forfeits	1,023.87	1,291.00	527.00	1,150.15
Grants and gifts	125,438.72	92,104.55	105,477.71	152,085.13
For expenses	125,438.72	91,932.83	102,977.71	152,085.13
For outlays	—	171.72	2,500.00	—
All other	—	—	—	—
Commercial	875,422.87	229,447.86	265,874.64	782,165.03
Special assessments	856.95	6,574.03	—	2,083.39
To meet expenses	856.95	—	—	—
To meet outlays	—	6,574.03	—	2,083.39
Privileges	43,042.82	42,043.30	38,214.85	51,402.99
Departmental	222,779.93	80,621.91	119,542.32	108,237.83
General government	4,669.96	2,744.90	8,898.48	3,049.55
Protection of persons and property	546.56	2,692.39	380.88	483.56
Health and sanitation	37,003.36	6,701.34	37,157.00	2,963.81
Highways	1,670.53	277.75	2,031.44	2,616.99
Charities	162,834.18	56,001.90	62,456.61	54,303.25
Soldiers' benefits	1,587.50	2,490.00	1,260.00	520.00
Schools	857.55	883.38	6,054.00	40,197.49
Libraries	—	—	332.78	—
Recreation	11,145.44	8,608.25	—	22.50
Unclassified	2,464.85	222.00	971.13	4,080.68
Public service enterprises	585,491.81	91,853.21	82,784.35	616,142.80
Electric light	412,087.80	—	—	520,963.89
Water	173,104.31	91,853.21	82,784.35	95,178.91
All other	299.70	—	—	—
Cemeteries	6,014.13	4,936.67	9,404.13	—
Interest	17,237.23	3,418.74	15,928.99	4,298.02
On sinking funds	—	—	—	—
On trust and investment funds	2,735.18	6.75	4,137.68	81.60
All other	14,502.05	3,411.99	11,791.31	4,216.42
NON-REVENUE.	\$1,478,116.30	\$457,698.84	\$956,201.72	\$367,092.99
Offsets to outlays	18,624.80	7,585.99	22,048.17	12,046.70
Departmental	14,548.14	1,900.49	22,048.17	12,046.70
Public service enterprises	4,076.66	5,685.50	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,241,396.75	306,006.00	749,883.60	200,000.00
Loans, general purposes	216,000.00	—	139,000.00	—
Loans, public service enterprises	25,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,000,000.00	300,000.00	610,000.00	200,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	396.75	—	883.60	—
Transfers	10,826.66	2,116.93	614.50	1,032.60
From sinking funds	—	—	—	—
All other	10,826.66	2,116.93	614.50	1,032.60
Refunds	21,578.48	3,779.45	25,301.07	9,648.68
Agency, trust, and investment	185,689.61	144,216.47	158,354.38	144,365.01
Taxes and licenses for State	63,360.00	60,931.38	58,575.00	56,946.31
Taxes for county	40,883.18	36,570.68	33,740.01	35,561.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	79,981.21	44,401.91	64,650.97	49,499.70
All other	1,465.22	2,312.60	1,388.40	2,557.60
RECAPITULATION.				
Revenue and offsets to outlays	\$2,081,268.98	\$1,012,645.11	\$1,196,264.52	\$1,737,906.78
Premiums	396.75	—	883.60	—
Municipal indebtedness	1,241,000.00	300,000.00	749,000.00	200,000.00
Transfers and refunds	32,405.14	5,896.38	25,915.57	10,681.28
Agency, trust, and investment	185,689.61	144,216.47	158,354.38	144,365.01
Total receipts	\$3,540,760.48	\$1,462,757.96	\$2,130,418.07	\$2,092,953.07
Balance on hand, including funds	69,457.86	114,147.83	29,471.50	213,928.06
GRAND TOTAL	\$3,610,218.34	\$1,576,905.79	\$2,159,889.57	\$2,306,881.13

¹ Includes gas, amount not specified.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Peabody POPULATION 21,711	Gardner POPULATION 20,206	Woburn POPULATION 19,751	Westfield POPULATION 18,793
Maintenance	\$1,682,188.16	\$794,603.50	\$889,775.13	\$1,391,762.08
<i>Departmental</i>	<i>1,343,346.19</i>	<i>749,225.27</i>	<i>846,172.88</i>	<i>911,268.46</i>
General government	68,080.28	41,036.85	56,535.86	44,081.26
Protection of persons and property	211,159.96	102,672.78	94,699.23	121,902.72
Health and sanitation	78,938.45	57,151.52	42,567.27	34,861.96
Highways	63,973.69	80,617.67	40,940.01	79,902.87
Charities	454,913.78	162,700.34	210,519.92	175,202.05
Soldiers' benefits	24,027.64	13,371.01	10,423.91	5,370.25
Schools	355,044.86	207,038.25	256,430.58	382,556.91
Libraries	3,106.15	11,300.00	21,099.83	21,355.00
Recreation	19,240.24	22,034.32	8,836.62	11,339.81
Pensions	38,221.54	22,048.10	19,384.77	22,767.62
Unclassified	26,639.60	27,254.43	84,734.88	11,928.01
<i>Public service enterprises</i>	<i>329,648.79</i>	<i>37,556.60</i>	<i>32,105.52</i>	<i>479,462.75</i>
Electric light	258,810.37	—	—	1,433,829.64
Water	69,221.97	37,556.60	32,105.52	45,633.11
All other	1,616.45	—	—	—
<i>Cemeteries</i>	<i>8,465.10</i>	<i>7,438.86</i>	<i>11,403.08</i>	<i>23.29</i>
<i>Administration of trust funds</i>	<i>728.08</i>	<i>382.77</i>	<i>93.65</i>	<i>1,007.68</i>
Interest	23,050.89	10,792.03	38,042.53	21,593.47
<i>Loans, general purposes</i>	<i>20,375.89</i>	<i>10,642.03</i>	<i>33,257.53</i>	<i>11,003.47</i>
<i>Loans, public service enterprises</i>	<i>2,675.00</i>	<i>2150.00</i>	<i>4,785.00</i>	<i>10,590.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	207,737.96	47,384.43	137,374.19	127,816.42
<i>Departmental</i>	<i>152,851.08</i>	<i>29,225.57</i>	<i>127,853.90</i>	<i>64,271.11</i>
General government	—	6,019.77	192.18	80.44
Protection of persons and property	—	2,428.46	3,894.28	300.00
Health and sanitation	35,338.36	7,496.77	18,865.79	169.67
Highways	115,121.96	12,059.02	96,128.35	33,031.25
Charities	1,390.76	—	—	872.15
Schools	—	716.05	603.45	—
Libraries	—	—	—	—
Recreation	1,000.00	505.50	6,968.03	—
Unclassified	—	—	1,201.82	29,817.60
<i>Public service enterprises</i>	<i>54,886.88</i>	<i>18,158.86</i>	<i>7,020.29</i>	<i>63,545.31</i>
Electric light	12,115.01	—	—	1,633,248.25
Water	42,771.87	18,158.86	7,020.29	297.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
Municipal indebtedness	1,323,461.49	379,500.00	851,807.52	422,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>205,838.83</i>	<i>79,500.00</i>	<i>226,807.52</i>	<i>122,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>300,000.00</i>	<i>625,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>17,622.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,826.66	2,116.93	614.50	1,032.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,826.66</i>	<i>2,116.93</i>	<i>614.50</i>	<i>1,032.60</i>
Refunds	21,578.48	3,779.45	25,301.07	9,648.68
Agency, trust, and investment	181,730.04	142,186.42	150,108.73	142,365.79
<i>Taxes and licenses for State</i>	<i>63,360.00</i>	<i>60,931.38</i>	<i>58,575.00</i>	<i>56,946.31</i>
<i>Taxes for county</i>	<i>40,883.18</i>	<i>36,570.58</i>	<i>33,740.01</i>	<i>35,561.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>76,037.24</i>	<i>42,360.46</i>	<i>56,524.72</i>	<i>47,497.08</i>
<i>All other</i>	<i>1,449.62</i>	<i>2,324.00</i>	<i>1,269.00</i>	<i>2,361.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,705,239.05	\$805,395.53	\$927,817.66	\$1,413,355.55
Permanent debt (except from sinking funds)	205,838.83	79,500.00	226,807.52	122,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	207,737.96	47,384.43	137,374.19	127,816.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,117,622.66	300,000.00	625,000.00	300,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	32,405.14	5,896.38	25,915.57	10,681.28
Agency, trust, and investment	181,730.04	142,186.42	150,108.73	142,365.79
Total payments	\$3,450,573.68	\$1,380,362.76	\$2,093,023.67	\$2,116,219.04
<i>Balance on hand, including funds</i>	<i>159,644.66</i>	<i>196,543.03</i>	<i>66,865.90</i>	<i>190,662.09</i>
GRAND TOTAL	\$3,610,218.34	\$1,576,905.79	\$2,159,889.57	\$2,306,881.13

¹ Includes gas, amount not specified.² Paid from offsets to outlays.³ Includes \$10,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough POPULATION 15,154	Newburyport POPULATION 13,916
REVENUE.	\$973,700.34	\$975,801.72
General	748,192.40	728,373.74
<i>Taxes</i>	<i>597,668.39</i>	<i>570,210.97</i>
Property, poll, and income	572,094.52	544,200.30
Corporation, bank, etc.	25,573.87	26,010.67
<i>Licenses and permits</i>	<i>20,746.60</i>	<i>14,534.00</i>
<i>Fines and forfeits</i>	<i>623.60</i>	<i>1,987.60</i>
<i>Grants and gifts</i>	<i>129,253.91</i>	<i>141,641.27</i>
For expenses	129,253.91	141,641.27
For outlays	—	—
All other	—	—
Commercial	225,507.94	247,427.98
<i>Special assessments</i>	<i>49.80</i>	<i>—</i>
To meet expenses	—	—
To meet outlays	49.80	—
<i>Privileges</i>	<i>29,842.25</i>	<i>24,767.25</i>
<i>Departmental</i>	<i>111,777.66</i>	<i>128,034.40</i>
General government	2,528.13	1,815.53
Protection of persons and property	1,616.79	2,517.48
Health and sanitation	17,432.24	1,399.07
Highways	6,000.31	9,558.31
Charities	78,535.08	89,201.48
Soldiers' benefits	5,108.00	2,120.00
Schools	268.31	12,160.68
Libraries	241.90	696.25
Recreation	—	76.00
Unclassified	46.80	8,491.60
<i>Public service enterprises</i>	<i>70,032.76</i>	<i>78,550.59</i>
Electric light	—	—
Water	70,032.76	67,560.30
All other	—	10,990.29
<i>Cemeteries</i>	<i>3,231.41</i>	<i>234.40</i>
<i>Interest</i>	<i>10,574.16</i>	<i>15,841.34</i>
On sinking funds	—	—
On trust and investment funds	981.55	6,403.73
All other	9,592.61	9,437.61
NON-REVENUE.	\$1,095,270.23	\$675,652.27
Offsets to outlays	16,770.17	1,828.90
<i>Departmental</i>	<i>16,770.17</i>	<i>1,222.13</i>
<i>Public service enterprises</i>	<i>—</i>	<i>606.77</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	944,290.79	573,295.92
<i>Loans, general purposes</i>	<i>113,500.00</i>	<i>63,000.00</i>
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>56,427.38</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>763,935.52</i>	<i>510,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>427.89</i>	<i>295.92</i>
Transfers	2,320.32	15,430.47
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,320.32</i>	<i>15,430.47</i>
Refunds	3,814.68	4,826.88
Agency, trust, and investment	128,074.27	80,270.10
<i>Taxes and licenses for State</i>	<i>44,055.00</i>	<i>34,670.00</i>
<i>Taxes for county</i>	<i>26,376.29</i>	<i>22,357.99</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>56,773.58</i>	<i>21,314.44</i>
<i>All other</i>	<i>1,869.40</i>	<i>1,927.67</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$990,470.51	\$977,630.62
Premiums	427.89	295.92
Municipal indebtedness	943,862.90	573,000.00
Transfers and refunds	6,135.00	20,257.35
Agency, trust, and investment	128,074.27	80,270.10
Total receipts	\$2,068,970.57	\$1,651,453.99
Balance on hand, including funds	25,072.16	84,796.32
GRAND TOTAL	\$2,094,042.73	\$1,736,250.31

Graded According to Population of 1940 — Continued.

PAYMENTS.		Marlborough POPULATION 15,154	Newburyport POPULATION 13,916
Maintenance		\$811,827.87	\$856,015.71
<i>Departmental</i>		<i>777,053.08</i>	<i>798,571.17</i>
General government		46,076.97	33,640.90
Protection of persons and property		93,451.77	76,597.19
Health and sanitation		35,395.78	33,710.20
Highways		84,612.97	63,340.82
Charities		247,394.00	307,406.53
Soldiers' benefits		24,629.47	22,364.50
Schools		205,128.10	195,435.20
Libraries		10,514.86	17,441.45
Recreation		3,985.03	6,699.00
Pensions		17,438.75	13,713.14
Unclassified		8,425.38	28,222.24
<i>Public service enterprises</i>		<i>29,248.68</i>	<i>55,610.41</i>
Electric light		29,248.68	45,414.28
Water			10,196.13
All other			1,264.06
<i>Cemeteries</i>		<i>4,225.65</i>	<i>570.07</i>
<i>Administration of trust funds</i>		<i>1,300.46</i>	
Interest		17,771.53	17,818.94
<i>Loans, general purposes</i>		<i>14,716.53</i>	<i>16,233.94</i>
<i>Loans, public service enterprises</i>		<i>3,055.00</i>	<i>2,585.00</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		93,785.03	66,188.14
<i>Departmental</i>		<i>82,538.61</i>	<i>49,349.03</i>
General government		—	683.35
Protection of persons and property		—	500.00
Health and sanitation		11,724.21	19,034.85
Highways		57,514.40	13,993.57
Charities		—	—
Schools		12,900.00	649.81
Libraries		—	—
Recreation		400.00	14,487.45
Unclassified		—	—
<i>Public service enterprises</i>		<i>11,246.42</i>	<i>16,839.11</i>
Electric light		—	—
Water		11,246.42	16,839.11
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		994,784.76	605,712.86
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>135,757.38</i>	<i>105,712.86</i>
<i>Bonds refunded, current year</i>		<i>56,427.38</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>802,600.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		2,320.32	15,430.47
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>2,320.32</i>	<i>15,430.47</i>
Refunds		3,814.68	4,826.88
Agency, trust, and investment		127,611.75	83,620.54
<i>Taxes and licenses for State</i>		<i>44,055.00</i>	<i>34,670.00</i>
<i>Taxes for county</i>		<i>25,376.29</i>	<i>22,357.99</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>56,254.66</i>	<i>24,664.88</i>
<i>All other</i>		<i>1,925.80</i>	<i>1,927.67</i>
RECAPITULATION.			
Maintenance and interest		\$829,599.40	\$873,834.65
Permanent debt (except from sinking funds)		135,757.38	105,712.86
Sinking fund requirements from revenue		—	—
Outlays		93,785.03	66,188.14
Permanent debt from sinking funds		—	—
Bonds refunded, current year		56,427.38	—
Temporary loans		802,600.00	500,000.00
Transfers (except to sinking funds) and refunds		6,135.00	20,257.35
Agency, trust, and investment		127,611.75	83,620.54
Total payments		\$2,051,915.94	\$1,649,613.54
Balance on hand, including funds		42,126.79	86,636.77
GRAND TOTAL		\$2,094,042.73	\$1,736,250.31

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,916,344
REVENUE.		\$243,805,679.61
General		189,734,858.63
<i>Taxes</i>		161,918,587.33
Property, poll, and income		153,440,361.97
Corporation, bank, etc.		8,478,225.36
<i>Licenses and permits</i>		4,241,312.69
<i>Fines and forfeits</i>		384,947.60
<i>Grants and gifts</i>		23,114,583.15
For expenses		22,530,285.56
For outlays		584,297.59
<i>All other</i>		75,427.86
Commercial		54,070,820.98
<i>Special assessments</i>		738,902.89
To meet expenses		218,414.19
To meet outlays		520,488.70
<i>Privileges</i>		5,895,460.48
<i>Departmental</i>		120,437,225.42
General government		423,678.03
Protection of persons and property		189,978.94
Health and sanitation		1,138,166.10
Highways		166,099.15
Charities		15,878,764.45
Soldiers' benefits		405,853.06
Schools		1,539,817.70
Libraries		78,939.17
Recreation		292,907.30
Unclassified		1323,021.52
<i>Public service enterprises</i>		23,105,871.26
Electric light		3,663,762.32
Water		15,236,925.16
All other		4,205,183.78
<i>Cemeteries</i>		592,143.06
<i>Interest</i>		3,301,217.87
On sinking funds		904,226.28
On trust and investment funds		1,185,782.64
All other		1,211,208.95
NON-REVENUE.		\$190,663,275.20
Offsets to outlays		2,524,974.06
<i>Departmental</i>		2,400,620.96
<i>Public service enterprises</i>		124,353.10
<i>Cemeteries</i>		—
Municipal indebtedness		135,815,345.12
<i>Loans, general purposes</i>		19,640,357.52
<i>Loans, public service enterprises</i>		1,683,825.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		2,622,853.39
<i>Temporary loans (including revenue loans)</i>		110,423,802.42
<i>Unpaid warrants or orders, current year</i>		1,344,016.22
<i>Premiums</i>		100,490.57
Transfers		6,226,927.60
<i>From sinking funds</i>		3,722,454.67
<i>All other</i>		4,504,472.93
Refunds		5,242,118.28
Agency, trust, and investment		40,853,910.14
<i>Taxes and licenses for State</i>		11,102,443.39
<i>Taxes for county</i>		7,863,597.07
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		21,684,367.25
<i>All other</i>		203,502.43
RECAPITULATION.		
Revenue and offsets to outlays		\$246,330,653.67
Premiums		100,490.57
Municipal indebtedness		135,714,854.55
Transfers and refunds		11,469,045.88
Agency, trust, and investment		40,853,910.14
Total receipts		\$434,468,954.81
Balance on hand, including funds		32,792,178.84
GRAND TOTAL		\$467,261,133.65

¹ Includes \$148.22 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$4,000 from investment fund.

Graded According to Population of 1940 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,916,344
Maintenance		\$194,475,628.48
<i>Departmental</i>		<i>183,438,589.17</i>
General government		7,378,301.99
Protection of persons and property		27,843,931.45
Health and sanitation		13,721,163.19
Highways		11,400,862.36
Charities		51,287,022.66
Soldiers' benefits		2,550,582.54
Schools		51,166,294.25
Libraries		3,169,736.41
Recreation		3,993,475.73
Pensions		7,076,301.99
Unclassified		3,850,916.60
<i>Public service enterprises</i>		<i>9,850,804.62</i>
Electric light		12,548,230.10
Water		6,302,001.55
All other		1,000,572.97
Cemeteries		882,337.42
Administration of trust funds		303,897.27
Interest		10,777,952.08
<i>Loans, general purposes</i>		<i>2,562,145.41</i>
<i>Loans, public service enterprises</i>		<i>3,253,649.17</i>
<i>Loans, cemeteries</i>		<i>157.50</i>
Outlays		13,859,145.59
<i>Departmental</i>		<i>10,881,503.54</i>
General government		66,547.96
Protection of persons and property		677,780.51
Health and sanitation		2,611,245.97
Highways		5,398,300.61
Charities		232,798.70
Schools		850,596.47
Libraries		79,513.03
Recreation		534,090.55
Unclassified		431,032.74
<i>Public service enterprises</i>		<i>2,827,071.82</i>
Electric light		1,770,486.18
Water		1,684,227.32
All other		372,358.32
Cemeteries		150,167.23
Municipal indebtedness		155,939,952.25
<i>From sinking funds</i>		<i>1,722,454.67</i>
<i>From revenue and other sources</i>		<i>6,326,933.42</i>
Bonds refunded, current year		2,622,853.39
Temporary loans (including revenue loans)		117,278,237.43
Warrants or orders, previous years		1,623,064.59
Transfers		6,226,927.60
<i>To sinking funds from revenue</i>		<i>6,541,578.31</i>
All other		4,685,349.29
Refunds		5,242,118.28
Agency, trust, and investment		39,832,632.07
<i>Taxes and licenses for State</i>		<i>11,102,443.39</i>
Taxes for county		7,363,597.07
Expenditures for grade crossings		—
Sinking and other permanent funds		20,663,517.38
All other		303,074.23

RECAPITULATION.

Maintenance and interest	\$205,253,580.56
Permanent debt (except from sinking funds)	\$32,693,342.17
Sinking fund requirements from revenue	\$1,541,578.31
Outlays	13,859,145.59
Permanent debt from sinking funds	\$1,722,454.67
Bonds refunded, current year	2,622,853.39
Temporary loans	118,901,302.02
Transfers (except to sinking funds) and refunds	9,927,467.57
Agency, trust, and investment	39,832,632.07
Total payments	\$426,354,356.35
Balance on hand, including funds	40,906,777.30
GRAND TOTAL	\$467,261,133.65

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes \$8,056.18 paid from Federal grants for outlays.³ Includes \$150 paid from offsets to outlays.⁴ Includes serial payments amounting to \$829,954.67 and \$4,000 from investment fund.⁵ Includes \$204,796.63 paid from balances of Federal grants for outlays and \$21,000 paid from offsets to outlays and sale of real estate.⁶ Includes \$580,120 from sale of real estate.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1940	D. FINES AND FORFEITS		E. GRANTS AND GIFTS					F Other General Revenue
		Court Fines	Department Penalties and Contract Violations	FOR EXPENSES FROM—			FOR OUTLAYS FROM—		
				Federal Government	STATE		Federal Government	All Other	
					Education	Highways				County, Dog Licenses	Individuals
BOSTON	770,816	\$231,458.60	—	\$4,323,815.49	¹ \$793,754.50 ² \$23,767.88	\$14,800.00	\$30,014.50	\$4,344.00	\$2,163.88
WORCESTER	193,694	8,859.90	—	915,340.52	154,252.61	413,390.89	10,866.40	4,432.01	—
SPRINGFIELD	149,554	37,883.82	—	726,597.98	71,309.42	372,691.45	13,559.16	27,037.33	164.80
FALL RIVER	115,428	3,211.79	—	461,359.23	14,619.96	170,074.68	3,414.67	225.00	—
CAMBRIDGE	110,879	12,023.46	—	455,121.58	24,705.09	250,981.04	2,344.71	24,011.68	—
NEW BEDFORD	110,341	2,761.77	—	619,036.36	79,448.02	170,129.51	6,224.45	—	—
SOMERVILLE	102,177	4,475.95	\$270.75	332,642.64	32,204.39	158,942.49	3,868.48	—	—
LOWELL	101,389	4,291.28	—	511,741.76	32,921.23	148,021.78	3,445.76	—	—
LYNN	98,123	9,424.71	101.00	529,838.18	29,009.54	198,338.15	3,354.80	5,400.00	—
LAWRENCE	84,323	7,877.43	—	362,014.48	29,751.31	146,160.73	2,080.40	1,113.00	—
QUINCY	75,810	3,110.19	—	251,490.17	79,844.37	184,135.41	5,503.82	9,478.91	1,671.09
NEWTON	69,873	4,929.72	—	231,232.24	32,274.59	229,502.80	8,021.64	410.10	—
MEDFORD	63,083	3,832.75	1,058.00	227,333.21	24,239.48	120,244.64	4,298.46	—	—
BROCKTON	62,343	2,093.00	505.50	415,110.85	15,289.58	110,875.00	4,925.40	—	—
MALDEN	58,010	6,260.10	104.04	255,288.95	11,754.63	107,891.85	3,095.53	1,030.00	542.56
HOLYOKE	53,750	2,013.55	—	253,778.20	28,634.11	118,131.44	3,014.68	400.00	—
PITTSFIELD	49,684	5,621.26	—	272,767.92	12,732.44	95,637.98	6,129.82	—	—
EVERETT	46,784	3,516.66	460.25	203,616.78	18,986.01	102,511.27	2,107.16	—	—
HAVERHILL	46,752	1,705.90	312.23	355,776.19	25,219.54	80,354.62	4,461.61	58.63	182.24
FITCHBURG	41,824	2,642.30	—	141,634.65	14,106.84	80,921.46	2,413.53	20.00	—
CHICOPPEE	41,664	3,968.50	—	207,832.78	35,653.55	63,494.96	2,234.40	2,500.00	—
CHELSEA	41,259	2,608.15	—	136,136.53	7,561.40	67,310.30	911.00	10.00	—
SALEM	41,213	1,320.80	73.00	14,202.38	84,037.34	—	1,086.57	1,198.00	—
WALTHAM	40,020	1,886.25	—	188,685.91	18,084.14	80,517.81	2,397.08	—	—
TAUNTON	37,395	683.03	—	192,890.51	5,437.32	60,413.31	1,627.42	—	—
REVERE	34,405	1,649.65	—	107,316.83	3,405.13	57,725.97	1,871.25	—	—
BEVERLY	25,537	262.46	—	94,866.19	16,414.30	58,714.38	1,131.48	—	—
MELROSE	25,333	595.00	—	63,454.04	1,724.45	57,519.64	2,980.30	—	—
NORTHAMPTON	24,794	2,291.03	—	94,809.41	21,045.71	45,181.55	2,336.89	11,600.53	2.00
GLOUCESTER	24,046	679.00	—	147,065.22	2,940.90	59,280.15	2,062.15	2,249.64	94.25
LEOMINSTER	22,226	610.30	—	128,622.14	12,183.79	41,907.83	2,198.95	1,475.00	—
NORTH ADAMS	22,213	372.50	—	119,524.08	5,554.47	35,693.56	1,977.54	—	—
ATTLEBORO	22,071	1,138.90	—	72,562.03	7,252.03	43,097.86	2,719.15	700.00	—
PEABODY	21,711	1,023.87	—	83,958.41	2,406.65	38,656.22	417.44	—	—
GARDNER	20,206	1,291.00	—	51,209.33	2,451.40	36,472.00	1,800.10	—	—
WOBURN	19,751	527.00	—	65,358.90	1,473.54	35,026.72	1,063.55	55.00	—
WESTFIELD	18,793	1,150.15	—	86,016.20	18,315.14	36,637.23	2,041.77	9,074.79	—
MARLBOROUGH	15,154	523.60	—	97,878.29	2,065.29	27,899.25	1,411.08	—	—
NEWBURYPORT	13,916	1,987.50	—	113,370.89	519.36	21,379.18	1,282.20	5,089.64	—
39 Cities	2,916,344	\$382,062.83	\$2,884.77	\$14,145,778.06	\$1,643,808.61	\$6,452,670.33	\$17,400.00	\$158,695.30	\$111,933.26
								\$575,325.98	\$8,971.61
									\$75,427.86

¹ Includes \$336,207.69 reimbursement from State on account of teachers' pensions.² Includes \$100,000 reimbursement on account of Summer Traffic Tunnel and \$26,396.48 on account of Boston Port Authority.³ Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1940	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D		
		TOTAL RECEIPTS	FOR EXPENSES	FOR OUTLAYS		C. PRIVILEGES						
				Street Sprinkling	Moth- Extermi- nation	Sewers	All Other	Sidewalks and Curbing	All Other		Motor Vehicle Excise Tax	
BOSTON	770,816	\$19,233,480.10	—	\$1,906.00	\$35,066.51	\$120,162.65	—	—	\$1,216,400.10	\$105,974.57	\$6,507,573.29	
WORCESTER	193,094	3,358,393.09	—	—	—	—	\$37,051.65	—	471,079.52	—	1,509,158.12	
SPRINGFIELD	149,554	2,904,875.95	—	—	—	—	16,517.22	\$13,003.69	435,025.42	1,702.00	1,219,556.07	
FALL RIVER	115,428	1,164,137.17	—	—	—	—	—	—	165,130.71	75.00	499,908.89	
CAMBRIDGE	110,879	1,765,953.75	—	—	—	—	740.51	2,604.03	216,426.12	103.00	855,924.07	
NEW BEDFORD	110,341	1,272,351.81	—	—	—	52.44	—	—	181,291.70	—	598,926.10	
SOMERVILLE	102,177	1,175,773.75	\$2.46	—	—	257.93	—	—	165,536.86	—	512,553.66	
LOWELL	101,389	1,071,544.03	—	843.75	—	98.24	—	—	150,606.16	—	248,970.94	
LYNN	98,123	1,524,715.04	—	—	—	—	10,218.95	22,153.23	191,041.50	—	685,009.19	
LAWRENCE	84,323	675,636.36	—	—	1,747.03	—	—	30.57	116,716.41	—	293,783.93	
QUINCY	75,810	1,594,757.02	—	—	—	—	16,707.53	18,436.21	221,950.97	—	790,901.46	
NEWTON	69,873	1,220,048.88	—	7,021.80	—	—	30,247.38	50,678.01	308,600.07	—	318,061.17	
MEDFORD	63,083	931,482.28	—	—	—	—	9,946.20	16,590.30	148,668.67	—	\$413,409.04	
BROCKTON	62,343	1,119,130.27	—	1,011.37	—	—	6,065.34	1,271.54	142,335.11	—	644,642.43	
MALDEN	58,010	1,556,127.76	11.29	—	—	9,582.44	9,421.25	17,180.95	120,466.39	—	347,187.40	
HOLYOKE	53,750	2,000,315.11	—	—	—	—	—	—	96,412.04	27.00	246,052.23	
PITTSFIELD	49,684	678,785.43	—	—	10,611.21	1,119.55	—	6,152.64	127,446.00	—	297,417.52	
EVERETT	46,784	777,193.13	—	—	—	—	51.64	424.34	76,953.10	—	366,053.43	
HAVERHILL	46,752	725,079.30	—	230.44	713.00	—	—	500.37	90,297.19	100.00	431,245.82	
FITCHBURG	41,824	769,918.89	—	—	—	—	2,964.74	145.89	74,927.22	—	134,115.85	
CHICPEE	41,664	484,956.44	8,768.51	—	—	—	—	—	54,601.81	200.00	212,986.25	
CHELSEA	41,259	579,749.55	15.12	—	—	—	7,739.46	—	72,936.50	1,900.00	256,794.32	
SALEM	41,213	579,749.55	—	—	—	—	528.32	127.68	77,395.13	—	191,564.86	
WALTHAM	40,020	506,692.71	—	—	—	—	—	753.00	86,859.53	—	245,833.67	
TAUNTON	37,395	1,328,060.99	—	—	—	—	—	—	70,230.09	225.00	190,555.71	
REVERE	34,405	434,604.73	—	—	—	470.44	—	—	70,230.09	—	190,555.71	
BEVERLY	33,405	334,837.64	—	—	—	—	14,872.09	42.83	59,760.08	—	157,475.52	
NORTHAMPTON	24,794	391,789.46	—	—	—	—	5,293.08	7,784.08	83,825.54	—	\$137,116.48	
GLoucester	24,046	316,867.93	—	—	—	—	11,018.72	2,149.03	55,271.52	—	138,079.73	
LEONISTON	22,226	426,825.09	—	—	17,295.06	—	1,971.19	—	41,172.51	—	157,512.78	
NORTH ADAMS	22,213	296,945.00	—	—	—	—	4,031.70	654.02	48,486.22	—	112,823.29	
ATTLEBORO	22,071	278,649.59	—	—	570.00	—	1,205.92	6,404.21	56,126.45	25.00	125,376.37	
PEARBY	21,711	315,495.48	—	—	856.95	—	—	—	42,942.82	100.00	100,294.43	
GARDNER	20,206	875,422.87	—	—	—	—	6,467.50	106.53	42,043.30	—	80,621.91	
WOBURN	19,751	229,447.86	—	—	—	—	—	—	38,214.85	—	119,542.32	
WESTFIELD	18,793	265,874.64	—	—	—	—	450.00	1,633.39	51,384.99	18.00	108,237.83	
MARLBOROUGH	15,154	782,165.03	—	—	—	—	—	—	29,842.25	—	111,777.56	
NEWBURYPORT	13,916	225,507.94	—	—	—	—	—	—	24,767.25	—	128,034.40	
39 Cities	2,916,344	\$54,070,820.98	\$8,797.38	\$11,013.36	\$66,859.76	\$131,743.69	\$188,547.75	\$106,241.75	\$225,699.20	\$5,785,005.91	\$110,454.57	\$20,437,225.42

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pages 34-42.

² Includes \$1.25 from administration of trust funds.

³ Includes \$40.10 from administration of trust funds.

⁴ Includes \$62 from administration of trust funds.

⁵ Includes \$44.87 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES			F. CENTETERIES			G. INTEREST	
	ELECTRIC LIGHT		WATER	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous
	Rates	Miscellaneous						
BOSTON	—	—	\$4,924,187.59	\$4,183,664.81	\$25,562.00	\$39,331.95	\$15,697.67	—
WORCESTER	—	—	1,065,040.39	—	13,597.00	18,482.20	21,904.92	—
SPRINGFIELD	—	—	813,556.89	—	—	—	—	—
FALL RIVER	—	—	438,997.94	312.72	3,248.00	13,862.91	7,680.83	—
CAMBRIDGE	—	—	537,564.39	—	13,676.00	16,572.72	7,785.57	—
NEW BEDFORD	—	—	374,916.39	7,701.56	4,580.00	11,345.27	13,437.52	—
SOMERVILLE	—	—	455,643.70	—	—	—	—	—
LOWELL	—	—	338,673.77	17.70	1,673.00	15,894.64	10,332.80	\$194.05
LYNN	—	—	506,739.88	—	7,166.31	16,678.33	21,114.59	2,702.66
LAWRENCE	—	—	222,894.81	—	4,865.00	9,568.00	—	48.53
QUINCY	—	—	375,684.56	—	8,015.00	14,273.56	8,956.04	—
NEWTON	—	—	375,968.36	—	—	—	—	—
MEDFORD	—	—	241,177.83	—	23,532.50	14,752.44	4,671.87	40.00
BROCKTON	—	—	277,581.57	—	6,825.00	9,608.50	2,878.89	—
HALE	—	—	244,470.90	—	6,905.50	6,024.91	8,901.65	918.00
HOLYOKE	—	—	194,649.80	—	—	—	—	—
PITTSFIELD	—	—	202,806.80	—	5,710.40	7,750.14	2,944.09	—
EVERETT	—	—	289,037.22	—	—	—	—	—
HAVERHILL	—	—	166,551.08	—	3,603.50	7,382.45	4,461.53	—
FITCHBURG	—	—	153,077.28	—	450.00	1,540.90	1,485.65	—
CHICOOEE	460,074.05	25,905.46	199,761.47	—	—	—	—	—
CHELSEA	—	—	161,884.10	640.64	—	—	—	—
SALEM	—	—	209,538.92	123.82	3,028.39	3,808.26	2,207.50	—
WALTHAM	—	—	176,103.83	—	4,492.00	7,818.86	7,333.18	—
TAUNTON	—	—	137,634.32	—	1,245.00	5,424.00	6,534.05	—
REVERE	763,251.92	70,947.86	143,957.20	—	—	—	—	—
BEVERLY	—	—	74,096.18	—	3,278.00	4,707.29	4,700.00	—
MELROSE	—	—	110,014.75	—	3,948.00	4,388.95	8,336.23	—
NORTHAMPTON	—	—	81,623.26	—	820.00	5,044.91	2,066.46	—
GLoucester	—	—	191,091.39	372.24	760.00	—	408.00	—
LEOMINSTER	—	—	112,937.46	—	1,653.25	3,451.50	2,901.20	—
NORTH ADAMS	—	—	92,528.05	—	2,428.38	3,992.50	1,604.02	—
ATTLEBORO	—	—	119,473.28	1,060.30	—	—	—	—
PEABODY	410,121.79	1,906.01	170,805.85	299.70	1,435.50	3,049.68	1,528.95	—
GARDNER	—	—	82,292.54	—	535.00	2,505.40	1,801.27	—
WOBURN	—	—	81,035.61	—	2,900.00	4,114.50	2,373.63	—
WESTFIELD	—	—	89,043.94	—	—	—	—	—
MARLBOROUGH	4,499,818.97	21,144.92	69,901.80	—	720.00	1,281.45	1,229.96	—
NEWBURYPORT	—	—	66,356.22	10,990.29	20.00	—	214.40	—
39 Cities	\$3,402,483.77	\$261,278.55	\$14,628,350.92	\$4,205,183.78	\$156,672.73	\$252,746.22	\$175,562.22	\$7,161.89
								\$904,226.28
								\$2,396,991.59

1 For detail see Table V, page 43.

2 Includes \$38,480.73 from gas.

3 Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1940	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	770,816	\$83,422.43	—	—	\$52,109.07	\$174.25	\$27,703.28	\$2,655.40	\$780.43
WORCESTER	193,694	48,458.52	—	—	24,829.16	2,696.00	20,278.20	655.16	16,452.49
SPRINGFIELD	149,554	47,216.90	—	—	11,040.11	110.00	19,555.40	38.90	—
FALL RIVER	115,428	6,218.54	—	—	3,555.89	—	2,664.15	8.50	—
CAMBRIDGE	110,879	10,299.86	—	—	4,683.85	1,565.50	4,395.43	35.10	—
NEW BEDFORD	110,341	13,090.07	—	—	6,291.59	—	6,419.68	388.80	—
SOMERVILLE	102,177	10,439.72	—	—	6,012.38	—	4,286.30	83.54	47.40
LOWELL	101,589	6,035.63	—	—	1,767.92	—	4,314.29	13.42	—
LYNN	98,123	10,595.35	—	—	6,985.05	—	3,602.30	8.00	—
LAWRENCE	84,323	7,223.35	—	—	4,763.60	—	1,839.75	—	720.00
QUINCY	73,810	10,794.12	—	—	7,207.03	334.97	2,792.22	794.77	—
NEWTON	69,873	20,204.17	—	—	13,876.62	—	3,942.21	2,110.37	—
NORFOLK	63,083	8,243.23	—	\$18.40	4,653.85	—	3,588.38	1.00	—
BROCKTON	62,343	9,666.00	—	—	5,303.59	44.70	4,019.44	153.73	32.87
MALDEN	58,010	12,530.54	—	—	10,408.10	244.00	2,076.05	46.39	—
HOLYOKE	53,750	10,299.30	—	—	2,013.95	—	3,612.73	210.62	4,218.00
PITTSFIELD	49,684	10,753.26	—	—	2,865.57	—	7,697.69	190.00	—
EVERETT	46,784	9,371.40	—	—	6,912.28	—	2,454.62	4.50	—
HAVERHILL	46,752	8,243.78	—	—	4,830.03	64.75	2,989.00	66.00	360.00
FITCHBURG	41,824	5,390.57	—	—	2,689.84	—	2,174.73	460.00	4,313.12
CHICOPEE	41,664	6,317.32	—	—	1,943.20	—	61.00	—	—
CHELSEA	41,259	3,858.44	—	—	2,879.14	—	—	—	—
SALEM	41,213	4,413.62	9.07	—	2,900.12	—	970.23	—	—
WALTHAM	40,020	4,315.61	—	—	2,666.26	—	1,513.50	—	—
TAUNTON	37,395	4,398.75	—	—	2,867.00	—	1,625.75	18.90	4.70
REVERE	34,405	4,426.47	—	—	2,531.45	—	1,531.75	—	—
BEVERLY	25,537	2,942.35	—	—	1,936.10	—	1,777.00	21.00	97.02
MELROSE	25,333	3,950.97	—	—	2,061.11	—	936.25	70.00	—
NORTHAMPTON	24,794	2,010.30	—	—	951.10	98.00	1,889.86	—	—
GLoucester	24,046	3,599.16	—	—	2,245.10	409.94	961.20	18.00	220.75
LEOMINSTER	22,226	5,617.36	—	—	1,699.86	—	705.37	—	2,453.00
NORTH ADAMS	22,213	2,037.20	—	—	1,287.38	—	1,464.50	—	—
ATTLEBORO	22,071	3,439.29	—	—	1,749.82	—	749.82	—	—
PEABODY	21,711	4,669.96	—	—	2,313.21	—	1,465.28	—	—
GARDNER	20,206	2,744.90	—	—	850.70	6.20	1,641.75	—	—
WOBURN	19,751	8,898.48	—	—	1,981.65	—	1,164.55	—	1,715.00
WESTFIELD	18,793	3,049.55	—	—	1,185.55	—	1,266.83	—	723.45
MARLBOROUGH	15,154	2,528.13	—	—	1,824.85	124.50	1,739.50	—	5,650.00
NEWBURYPORT	13,916	1,813.53	—	—	1,246.20	—	703.28	—	—
39 Cities	2,916,344	\$423,678.03	\$102.34	\$18.40	\$219,493.57	\$5,872.81	\$152,054.58	\$7,673.10	\$38,463.23

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 2. *Protection of Persons and Property.*

CITIES.	Population of 1940	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	770,816	\$78,146.66	\$8,639.28	\$3,847.14	\$65,660.24	—	—	—
WORCESTER	143,694	14,442.23	10,417.25	74.17	3,485.42	\$70.00	\$395.39	—
SPRINGFIELD	199,554	11,796.54	3,531.01	1,515.92	6,089.61	—	—	\$660.00
FALL RIVER	115,428	2,793.48	465.99	600.00	1,358.49	—	—	369.00
CAMBRIDGE	110,879	16,208.54	12,525.38	7.00	3,583.16	—	88.63	2.37
NEW BEDFORD	110,341	8,445.58	5,839.50	583.00	1,724.08	—	—	290.00
SOMERVILLE	102,177	1,792.19	15.00	—	1,277.65	—	—	499.54
LOWELL	98,123	3,634.70	467.77	478.68	1,982.25	—	—	706.00
LYNN	91,389	2,805.79	598.58	35.01	2,172.20	—	—	—
LAWRENCE	84,323	4,418.16	3,200.00	—	1,211.16	—	—	7.00
QUINCY	75,810	2,055.83	68.77	105.16	939.45	795.00	—	147.50
NEWTON	69,873	1,734.17	10.28	148.20	517.32	—	—	458.37
MEDFORD	63,083	1,893.47	361.40	417.25	291.30	—	110.00	74.33
BROCKTON	58,010	2,364.68	248.85	178.35	579.37	1.30	113.93	225.00
MALDEN	58,750	3,882.88	2,146.27	885.68	536.15	—	694.00	—
FITZBURGH	48,684	1,138.19	—	114.95	806.66	—	—	765.00
PITTSFIELD	46,784	1,138.47	—	151.71	992.85	—	13.00	10.63
EVERETT	46,732	1,396.98	525.94	107.30	1,007.47	—	—	191.00
HAVERHILL	41,824	2,308.20	1,352.20	93.70	469.74	—	—	294.00
FITCHBURG	41,664	484.51	3.00	—	752.30	—	—	110.00
CHICOPEE	41,259	2,025.07	14.69	5.50	481.51	—	—	—
SALEM	41,213	5,519.65	4,802.00	22.88	1,985.48	—	—	19.40
WALTHAM	40,020	1,220.27	355.01	—	627.66	—	—	67.11
TAUNTON	37,395	1,232.27	142.75	109.11	235.92	—	253.34	376.00
REVERE	34,405	1,456.35	1,210.00	—	671.41	—	—	309.00
BEVERLY	26,537	374.05	50.00	—	224.35	—	—	22.00
MELROSE	25,333	707.26	432.70	15.65	324.05	—	—	—
NORTHAMPTON	24,794	408.69	16.60	142.25	258.91	—	—	—
GLoucester	24,046	4,951.71	4,730.19	36.57	249.84	—	—	69.00
LEOMINSTER	22,226	525.30	8.35	36.57	115.95	—	—	279.00
NORTH ADAMS	22,213	348.34	8.35	104.00	133.95	—	—	6.10
ATTLEBORO	22,071	201.87	47.09	—	293.15	—	—	—
PEABODY	21,711	546.56	—	24.00	201.87	—	—	—
GARDNER	20,206	2,692.39	112.25	—	410.31	—	—	—
WOBURN	18,751	380.88	2,447.55	—	244.84	—	—	—
WESTFIELD	18,793	483.56	199.75	78.16	181.13	—	—	156.00
MARLBOROUGH	15,154	1,616.79	45.39	650.00	239.79	—	22.53	—
NEWBURYPORT	13,916	2,517.48	2,019.50	274.00	52.48	73.50	—	171.50
39 Cities	2,916,344	\$189,978.94	\$67,703.79	\$10,805.34	\$102,555.34	\$939.80	\$1,680.82	\$6,293.85

¹ Forest fires.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

CITIES.	Population of 1940	A TOTAL RECEIPTS	B. HEALTH		Miscellaneous	C. SANITATION		D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis		Sewers	Refuse and Garbage Disposal	
BOSTON	770,816	\$215,303.35	\$2,273.42	\$135,954.97	\$36,725.76	\$23,873.98	\$16,475.22	—
WORCESTER	193,694	74,671.86	15,195.05	43,243.23	779.80	1,506.00	13,410.82	\$536.96
SPRINGFIELD	149,554	56,182.02	10,583.05	35,935.32	359.39	20,935.05	—	809.21
FALL RIVER	115,428	47,498.44	8,277.40	37,874.70	343.50	50.00	—	952.84
CAMBRIDGE	110,879	45,676.12	16,372.92	16,386.75	580.85	97.20	12,238.40	—
NEW BEDFORD	110,341	50,239.34	15,476.61	25,684.35	27.25	8,005.22	17.20	1,028.71
SOMERVILLE	109,177	28,068.07	5,224.50	17,808.77	2,019.80	15.00	3,000.00	—
LOWELL	101,389	11,939.71	9,282.60	—	49.00	1,022.42	1,232.00	353.69
LYNN	98,123	39,383.53	3,936.06	25,174.80	398.60	842.00	7,496.16	1,535.91
LAURENCE	84,323	23,930.66	612.76	17,088.35	—	2,010.05	4,219.50	—
QUINCY	75,510	50,601.89	1,129.20	19,055.37	—	20,225.07	10,192.25	—
NEWTON	69,873	13,265.48	3,667.17	7,131.95	146.00	—	2,320.36	—
MEDFORD	63,083	13,005.01	983.45	8,951.83	234.95	424.78	2,410.00	346.20
BROCKTON	62,343	182,233.79	332.00	9,120.37	23.50	139,612.73	32,798.99	116.85
MALDEN	58,010	17,599.54	2,746.29	8,221.58	237.60	—	6,577.22	394.72
HOLYOKE	53,750	2,775.69	936.72	831.23	.45	362.57	250.00	—
PITTSFIELD	49,684	14,144.08	894.00	2,991.53	5.01	10,253.54	—	—
EVERETT	46,784	6,990.22	399.45	6,028.58	348.80	213.39	—	170.02
HAVERHILL	46,752	15,828.63	6,998.94	8,061.80	597.87	—	—	—
FITCHBURG	41,824	7,362.50	202.79	5,759.17	289.49	1,817.73	—	—
CHICOPPEE	41,664	1,883.73	—	—	66.00	48.82	—	—
CHELSEA	41,259	762.69	703.55	10.32	—	—	4,000.00	—
SALEM	41,213	19,960.15	9,446.23	6,467.32	46.60	—	8,579.60	—
WALTHAM	40,020	26,537.89	1,854.13	4,771.47	358.33	10,974.36	—	1,293.20
TAUNTON	37,395	26,365.58	—	3,986.44	45.10	21,040.84	—	—
REVERE	34,405	3,661.37	—	472.77	—	3,188.60	—	—
BEVERLY	25,537	4,646.49	303.05	4,225.23	90.20	3,356.25	5,959.18	28.01
MELROSE	25,333	12,592.62	432.90	2,492.29	352.00	832.75	—	20.20
NORTHAMPTON	24,794	3,696.12	6.00	2,837.17	36.30	5,910.95	40.33	57.78
GLoucester	24,046	10,332.28	334.00	4,010.70	—	2,659.63	—	3.21
LEOMINSTER	22,226	4,555.80	—	1,838.39	—	877.82	—	—
NORTH ADAMS	22,213	2,496.47	624.00	991.44	1.00	—	—	—
ATTLEBORO	22,071	1,018.16	—	1,017.16	233.45	32,745.86	—	—
PEABODY	21,711	37,003.36	22.00	4,002.05	87.69	3,712.65	—	—
GARDNER	20,206	6,701.34	1.00	2,900.00	273.00	35,539.01	—	—
WOBURN	19,751	37,157.00	—	1,344.99	642.49	2,321.32	—	—
WESTFIELD	18,793	2,963.81	—	—	—	16,099.24	—	—
MARLBOROUGH	15,154	17,432.24	77.29	1,255.71	.65	—	—	—
NEWBURYPORT	13,916	1,399.07	12.00	1,386.42	—	—	—	—
39 Cities	2,916,344	\$1,138,166.10	\$119,340.53	\$463,214.52	\$45,400.43	\$371,345.88	\$131,217.23	\$7,647.51

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1940	A TOTAL RECEIPTS	B General	C Joint Maintenance State and County	D Sidewalks and Curbing	E Snow and Ice Removal	F Lighting	G Miscellaneous
BOSTON	770,816	\$10,424.77	\$10,092.77	—	—	—	\$332.00	—
WORCESTER	193,694	19,377.89	19,377.89	—	—	—	—	—
SPRINGFIELD	149,554	19,006.35	19,406.35	—	—	—	—	—
FALL RIVER	115,428	4,289.33	172.00	—	—	—	—	\$117.33
CAMBRIDGE	110,879	4,039.31	4,467.08	—	\$2,677.60	—	—	894.63
NEW BEDFORD	110,341	3,669.71	3,669.71	—	—	—	—	—
SOMERVILLE	102,177	916.39	476.00	—	440.39	—	—	—
LOWELL	101,569	582.18	582.18	—	—	—	—	—
LYNN	98,123	144.27	144.27	—	—	—	—	—
LAWRENCE	84,323	850.00	—	\$850.00	—	—	—	—
QUINCY	75,810	2,378.19	2,378.19	—	—	—	—	—
NEWTON	69,873	1,312.89	1,312.89	—	—	—	—	—
MEDFORD	63,083	932.42	440.42	—	492.00	—	—	—
ROCKTON	62,343	1,037.71	963.03	—	74.68	—	—	—
MALDEN	58,010	3,286.63	3,286.63	—	—	—	—	—
HOLYOKE	53,750	1,222.67	868.57	—	135.10	\$219.00	—	—
PITTSFIELD	49,684	3,749.28	3,599.28	—	105.00	—	—	150.00
EVERETT	46,784	141.72	36.72	—	—	—	—	—
HAVERHILL	46,752	77.93	77.93	—	—	—	—	—
FITCHBURG	41,824	43,042.16	43,042.16	—	—	—	—	—
CHICOPEE	41,664	342.50	342.50	—	—	—	—	—
CHELSEA	41,259	—	—	—	—	—	—	—
SALEM	41,213	188.00	100.00	—	88.00	—	—	—
WALTHAM	40,020	634.79	140.32	—	120.04	76.85	—	297.58
TAUNTON	37,395	—	—	—	—	—	—	—
REVERE	34,405	771.59	771.59	—	—	—	—	—
BEVERLY	25,537	—	—	—	—	—	—	—
NELROSE	25,333	15,304.39	15,304.39	—	—	—	—	—
NORTHAMPTON	24,794	3,066.06	680.22	1,470.84	—	—	915.00	—
GLoucester	24,046	4,119.00	4,119.00	—	—	—	—	—
LEOMINSTER	22,226	669.08	669.08	—	—	—	—	—
NORTH ADAMS	22,213	1,028.31	138.23	800.08	—	869.25	—	—
ATTLEBORO	22,071	938.30	31.30	1,639.23	—	—	—	—
PEABODY	21,711	1,670.53	31.30	128.43	—	—	—	—
GARDNER	20,706	277.75	138.07	1,983.94	—	11.25	—	—
WOBURN	19,751	2,616.99	—	2,000.00	75.27	47.50	—	—
WESTFORD	18,793	6,000.31	541.72	2,505.14	—	—	—	—
MARLBOROUGH	15,154	9,558.31	684.16	332.81	—	—	—	2,811.01
NEWBURYPORT	13,916	—	9,225.50	—	—	—	—	—
39 Cities	2,916,344	\$166,099.15	\$143,349.20	\$11,800.47	\$4,208.08	\$1,223.85	\$1,247.00	\$4,270.55

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
5. Charities.

Cities.	Population of 1940	A Total Receipts	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF FROM —			D. REIMBURSEMENTS FOR AID TO DEPENDENT CHILDREN FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON	770,816	\$5,301,432.15	\$831.91	\$10,010.68	\$18,611.02	\$190,291.97	\$1,569,858.76	\$2,466.11	\$1,062,446.02	\$2,157,579.87	\$275,819.99	\$13,515.22
WORCESTER	193,694	1,164,775.77	1,000.35	181.24	11,650.39	64,900.92	216,754.66	88,551.31	437,934.48	458,934.38	335,452.81	—
SPRINGFIELD	149,554	734,558.42	100.80	40,284.04	11,650.39	35,446.61	164,380.19	199.00	42,358.82	438,026.11	—	1,842.46
FALL RIVER	115,428	377,856.80	—	4,600.65	985.00	27,949.33	80,979.77	—	26,708.61	246,959.21	1,033.23	—
CAMBRIDGE	110,879	694,767.58	—	4,674.00	2,694.50	27,948.69	232,127.42	—	61,512.99	244,230.83	121,579.15	—
NEW BEDFORD	110,341	447,662.07	519.99	9.55	4,020.05	15,414.73	40,620.65	\$36.00	29,159.41	357,681.69	—	—
SOMERVILLE	102,177	429,636.85	934.16	1,475.86	44.00	38,345.88	151,743.15	—	35,633.83	201,459.97	—	—
LOWELL	101,389	402,651.15	—	1,256.52	1,216.65	16,018.27	44,717.86	\$65.00	33,500.69	305,696.96	—	—
LYNN	98,123	520,510.16	545.45	1,256.58	1,065.24	38,413.87	104,905.86	—	24,125.71	305,197.45	—	—
LAWRENCE	84,323	242,327.28	—	—	253.00	3,534.62	13,681.21	—	18,627.49	202,803.61	—	—
QUINCY	75,810	688,160.53	—	—	598.99	128,900.56	26,076.44	—	18,554.37	133,700.94	380,329.23	—
NEWTON	69,873	162,107.06	321.20	—	1,742.42	8,811.01	32,545.08	—	19,388.33	99,299.02	—	—
MEDFORD	63,983	349,493.74	—	2,023.27	2,635.69	61,886.36	126,750.67	\$783.72	20,628.34	134,785.69	—	—
BROCKTON	62,343	404,582.40	1,164.83	1,194.59	3,430.30	22,445.06	49,082.01	\$1,367.51	24,217.94	301,680.24	—	—
MALDEN	58,010	295,277.27	632.20	1,292.89	2,107.03	34,372.17	90,693.31	—	16,801.02	149,356.16	—	22.49
HOLYOKE	53,750	207,756.18	2,017.45	9,627.00	625.80	16,143.80	26,741.25	257.83	12,303.52	140,039.53	—	—
PITTSFORD	49,684	234,320.47	337.83	2,945.14	1,707.05	16,204.02	77,608.41	—	10,979.34	124,538.68	—	—
EVERETT	46,784	312,611.20	—	—	78,239.80	133,787.50	405.55	—	405.55	100,178.35	—	—
HAVENHILL	46,752	383,353.56	—	6,223.57	221.37	5,777.29	26,075.25	—	21,755.83	187,652.57	135,647.68	—
FITCHBURG	41,824	378,900.35	—	—	1,923.54	12,384.53	38,384.10	—	8,628.10	76,283.08	241,297.00	—
CHICPEE	41,664	117,185.62	—	—	—	6,244.61	26,623.23	—	18,927.36	64,510.21	—	—
CHELSEA	41,259	195,434.82	—	880.21	—	21,912.17	82,886.63	—	22,769.39	67,233.33	—	—
SALEM	41,213	188,350.08	—	—	633.30	19,362.38	51,566.94	—	202.93	113,201.08	—	—
WALTHAM	40,020	141,503.54	56.92	1,914.78	26.00	6,466.66	18,079.74	489.99	11,678.21	104,698.82	—	7.20
TAUNTON	37,395	176,250.33	776.01	559.47	528.87	16,444.48	34,393.09	—	21,890.44	101,657.97	—	—
REVERE	34,405	168,455.31	—	—	775.23	21,094.74	66,977.98	—	15,530.32	64,077.04	—	—
BEVERLY	25,537	118,033.01	—	—	—	15,872.50	31,762.20	—	10,403.12	57,803.19	—	—
MILROSE	25,333	73,311.02	—	2,210.00	1,038.00	4,726.08	11,989.14	\$204.67	5,032.08	50,321.05	—	—
NORTHAMPTON	21,704	67,831.30	218.94	678.51	1,615.53	1,721.72	12,989.70	—	3,505.91	45,621.29	—	1,017.31
GLOUCESTER	21,046	130,593.45	379.91	93.27	1,615.53	7,367.29	14,551.09	—	7,737.56	45,621.29	—	8.65
LEOMINSTER	22,226	90,358.40	3,486.59	—	1,899.19	4,348.50	11,107.11	—	4,946.53	69,169.48	—	—
NORTH ADAMS	22,213	90,388.09	160.00	—	174.83	4,883.66	14,270.82	—	9,261.21	71,135.57	—	—
ATTLEBORO	22,071	87,339.91	—	—	—	3,350.43	20,155.04	—	6,830.09	56,404.35	—	—
PEABODY	21,711	162,884.18	7,628.76	444.02	1,505.82	17,649.88	24,467.01	—	10,446.16	52,394.08	49,804.27	—
WOBURN	20,206	56,061.90	300.60	1,631.50	1,505.82	3,345.46	5,911.92	—	5,591.97	36,254.63	—	—
GARDNER	19,751	52,456.91	98.73	955.00	1,114.92	2,821.06	11,190.39	\$507.34	10,285.62	36,990.89	—	—
WATFORD	18,793	54,363.23	19.55	480.60	2,866.24	2,659.69	14,232.07	—	3,585.83	38,231.31	—	30.60
MARLBOROUGH	15,154	78,535.65	—	—	—	4,207.52	14,220.10	—	3,535.65	56,561.81	—	—
NEWBURYPOR	13,916	89,201.48	306.50	—	—	2,927.12	13,784.06	—	4,087.60	68,094.10	—	2.10
39 Cities	2,916,344	\$15,878,764.45	\$23,290.28	\$105,689.49	\$67,519.04	\$998,776.44	\$3,718,471.90	\$6,377.17	\$1,749,393.80	\$7,652,236.94	\$1,541,563.36	\$16,446.03

¹ Includes \$1,492.94 from individuals.

² Includes Institutions Department, Child Welfare Division, \$11,627.05 and Administration \$1,888.17.

* From individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1940	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	770,816	\$146,135.33	\$88,809.78	\$47,873.87	\$6,340.71	\$3,110.97
WORCESTER . . .	193,694	24,916.45	13,203.25	10,058.50	1,653.70	1.00
SPRINGFIELD . . .	149,554	20,373.24	10,958.25	8,100.75	1,272.74	41.50
FALL RIVER . . .	115,428	14,434.35	8,980.00	3,997.00	1,019.23	438.12
CAMBRIDGE . . .	110,879	17,229.55	9,332.50	6,666.00	1,157.05	74.00
NEW BEDFORD . . .	110,341	13,718.39	8,942.50	3,377.50	972.64	425.75
SOMERVILLE . . .	102,177	14,524.32	8,229.50	5,802.95	477.87	14.00
LOWELL . . .	101,389	12,119.45	8,812.50	2,240.00	986.95	80.00
LYNN . . .	98,123	16,222.38	9,486.00	4,626.34	542.86	1,567.18
LAWRENCE . . .	84,323	8,449.66	5,746.00	2,515.66	188.00	—
QUINCY . . .	75,810	3,399.96	2,104.00	1,295.96	—	—
NEWTON . . .	69,873	4,220.50	1,740.00	2,437.50	43.00	—
MEDFORD . . .	63,083	7,441.83	5,008.00	2,028.00	255.83	150.00
BROCKTON . . .	62,343	6,504.70	3,225.00	2,040.72	859.28	379.70
MALDEN . . .	58,010	4,899.35	2,792.50	1,709.25	346.00	51.60
HOLYOKE . . .	53,750	6,517.47	4,615.00	1,559.25	343.22	—
PITTSFIELD . . .	49,684	5,957.35	2,810.00	2,891.25	200.00	56.10
EVERETT . . .	46,784	5,580.00	4,240.00	942.50	300.00	97.50
HAVERHILL . . .	46,752	4,956.00	2,740.00	1,710.00	506.00	—
FITCHBURG . . .	41,824	4,868.00	3,980.00	540.00	348.00	—
CHICOPEE . . .	41,664	3,766.00	2,270.00	1,345.00	100.00	51.00
CHELSEA . . .	41,259	7,313.53	2,997.50	2,858.00	1,458.03	—
SALEM . . .	41,213	6,809.00	4,209.50	2,417.50	182.00	—
WALTHAM . . .	40,020	1,987.00	1,142.00	845.00	—	—
TAUNTON . . .	37,395	2,135.00	1,647.50	487.50	—	—
REVERE . . .	34,405	5,267.50	3,690.00	1,577.50	—	—
BEVERLY . . .	25,537	2,306.00	1,425.00	702.50	178.50	—
MELROSE . . .	25,333	1,815.50	1,120.00	595.50	100.00	—
NORTHAMPTON . . .	24,794	5,628.75	2,045.00	3,583.75	—	—
GLOUCESTER . . .	24,046	6,480.00	5,100.00	1,180.00	200.00	—
LEOMINSTER . . .	22,226	2,162.50	1,710.00	442.50	—	10.00
NORTH ADAMS . . .	22,213	2,104.00	730.00	1,232.00	100.00	42.00
ATTLEBORO . . .	22,071	2,524.50	1,550.00	863.50	100.00	11.00
PEABODY . . .	21,711	1,587.50	1,400.00	187.50	—	—
GARDNER . . .	20,206	2,490.00	1,180.00	1,110.00	200.00	—
WOBURN . . .	19,751	1,260.00	560.00	700.00	—	—
WESTFIELD . . .	18,793	520.00	420.00	—	100.00	—
MARLBOROUGH . . .	15,154	5,108.00	2,380.00	2,081.37	638.23	8.40
NEWBURYPORT . . .	13,916	2,120.00	1,760.00	360.00	—	—
39 Cities	2,916,344	\$405,853.06	\$243,091.28	\$134,982.12	\$21,169.84	\$6,609.82

TABLE IV. — Detail of Departmental Earnings (Col. B, Table III) — Con.

7. Schools.

CITIES.	Popu- lation of 1940	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	770,816	\$490,622.36	\$126,696.98	\$205,643.57	\$3,903.50	\$154,378.31
WORCESTER . . .	193,694	114,643.38	10,632.64	81,020.52	57.84	22,932.38
SPRINGFIELD . . .	149,554	270,684.73	4,508.08	137,386.59	4,524.22	124,265.84
FALL RIVER . . .	115,428	15,784.17	627.87	13,934.20	78.80	1,143.30
CAMBRIDGE . . .	110,879	51,539.25	5,319.75	3,790.29	768.19	41,661.02
NEW BEDFORD . . .	110,341	53,341.60	6,566.44	44,003.02	147.84	2,624.30
SOMERVILLE . . .	102,177	22,732.97	6,959.94	15,311.11	—	461.92
LOWELL . . .	101,389	24,016.05	10,870.42	12,709.06	—	436.57
LYNN . . .	98,123	40,371.01	7,139.69	15,030.46	2,073.43	16,127.43
LAWRENCE . . .	84,323	3,547.74	127.10	3,081.33	112.06	227.25
QUINCY . . .	75,810	11,702.76	3,917.93	2,044.53	298.37	5,441.93
NEWTON . . .	69,873	98,567.41	3,699.65	18,620.61	311.24	75,935.91
MEDFORD . . .	63,083	29,358.67	—	7,871.53	237.02	21,250.12
BROCKTON . . .	62,343	7,416.83	5,091.28	1,249.19	146.51	929.85
MALDEN . . .	58,010	5,122.89	2,359.98	238.60	1,170.08	1,354.23
HOLYOKE . . .	53,750	9,268.69	2,975.12	4,903.81	245.25	1,144.51
PITTSFIELD . . .	49,684	20,356.37	733.11	17,734.85	187.27	1,701.14
EVERETT . . .	46,784	11,620.42	3,339.19	6,875.24	1,035.23	370.76
HAYVERHILL . . .	46,752	7,803.79	3,437.09	3,116.82	793.03	456.85
FITCHBURG . . .	41,824	39,031.17	769.35	14,282.48	189.64	23,789.70
CHICOPEE . . .	41,664	1,511.52	677.81	—	—	833.71
CHELSEA . . .	41,259	1,858.73	658.37	—	499.46	700.90
SALEM . . .	41,213	3,848.13	604.55	898.93	1,798.40	546.25
WALTHAM . . .	40,020	11,548.84	1,546.72	5,153.50	—	4,848.62
TAUNTON . . .	37,395	28,959.39	2,636.90	25,868.14	—	454.35
REVERE . . .	34,405	2,640.63	1,833.40	422.31	—	384.92
BEVERLY . . .	25,537	14,508.31	683.50	12,153.56	111.45	1,559.80
MELROSE . . .	25,335	3,250.00	2,520.23	621.67	—	108.10
NORTHAMPTON . . .	24,794	52,874.26	875.89	25,565.14	10,683.78	15,749.45
GLOUCESTER . . .	24,046	3,408.31	384.28	912.75	630.53	1,480.75
LEOMINSTER . . .	22,226	7,393.57	2,463.80	4,642.34	44.96	242.47
NORTH ADAMS . . .	22,213	16,580.13	—	16,429.36	120.77	30.00
ATTLEBORO . . .	22,071	3,482.21	1,118.39	1,691.31	595.90	76.61
PEABODY . . .	21,711	857.55	695.66	114.16	22.10	25.63
GARDNER . . .	20,206	883.38	255.75	155.37	47.38	424.88
WOBURN . . .	19,751	6,054.00	—	1,802.57	—	4,251.43
WESTFIELD . . .	18,793	40,197.49	1,930.21	22,043.90	—	16,223.38
MARLBOROUGH . . .	15,154	268.31	—	149.78	—	118.53
NEWBURYPORT . . .	13,916	12,160.68	281.38	11,783.97	53.60	41.73
39 Cities . . .	2,916,344	\$1,539,817.70	\$224,938.45	\$739,256.57	\$30,887.85	\$544,734.83

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1940	A TOTAL RECEIPTS	B Fines, Rentals and Sales	C Miscella- neous
BOSTON	770,816	\$27,509.47	\$25,384.19	\$2,125.28
WORCESTER	193,694	5,410.38	5,245.29	165.09
SPRINGFIELD	149,554	—	—	—
FALL RIVER	115,428	1,671.02	1,671.02	—
CAMBRIDGE	110,879	534.50	534.50	—
NEW BEDFORD	110,341	1,105.52	1,105.52	—
SOMERVILLE	102,177	2,823.55	2,823.55	—
LOWELL	101,389	719.27	719.27	—
LYNN	98,123	3,477.90	3,477.90	—
LAWRENCE	84,323	759.26	753.51	5.75
QUINCY	75,810	3,451.50	3,257.80	193.70
NEWTON	69,873	10,265.96	9,270.08	995.88
MEDFORD	63,083	2,328.14	2,328.14	—
BROCKTON	62,343	1,602.68	1,577.67	25.01
MALDEN	58,010	2,745.22	2,745.22	—
HOLYOKE	53,750	—	—	—
PITTSFIELD	49,684	—	—	—
EVERETT	46,784	1,273.93	1,262.81	11.12
HAVERHILL	46,752	1,292.86	1,292.86	—
FITCHBURG	41,824	1,025.45	1,025.45	—
CHICOPEE	41,664	778.32	778.32	—
CHELSEA	41,259	533.85	508.52	25.33
SALEM	41,213	637.80	630.55	7.25
WALTHAM	40,020	2,228.74	2,227.19	1.55
TAUNTON	37,395	638.76	638.76	—
REVERE	34,405	219.75	219.75	—
BEVERLY	25,537	269.90	269.90	—
MELROSE	25,333	1,161.68	1,156.18	5.50
NORTHAMPTON	24,794	746.46	732.41	14.05
GLOUCESTER	24,046	—	—	—
LEOMINSTER	22,226	1,086.02	1,086.02	—
NORTH ADAMS	22,213	584.18	581.18	3.00
ATTLEBORO	22,071	786.17	720.17	66.00
PEABODY	21,711	—	—	—
GARDNER	20,206	—	—	—
WOBURN	19,751	332.78	332.78	—
WESTFIELD	18,793	—	—	—
MARLBOROUGH	15,154	241.90	241.90	—
NEWBURYPORT	13,916	696.25	496.25	200.00
39 Cities	2,916,344	\$78,939.17	\$75,094.66	\$3,844.51

TABLE IV. — Detail of Departmental Earnings (Col. D, Table III) — Concluded.

9. Recreation.

CITIES.	Popu- lation of 1940	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Celebra- tions and Entertain- ments
BOSTON . . .	770,816	\$77,732.31	\$21,219.74	\$26,511.50	—	\$30,001.07	—
WORCESTER . . .	193,694	14,336.98	1,532.50	11,732.28	\$1,072.20	—	—
SPRINGFIELD . . .	149,554	49,504.24	2,772.14	45,660.50	256.80	814.80	—
FALL RIVER . . .	115,428	—	—	—	—	—	—
CAMBRIDGE . . .	110,879	11,761.05	3.80	9,801.60	1,149.35	791.30	\$15.00
NEW BEDFORD . . .	110,341	1,547.78	378.16	—	—	1,169.62	—
SOMERVILLE . . .	102,177	666.20	—	—	—	666.20	—
LOWELL . . .	101,389	3,279.00	3,279.00	—	—	—	—
LYNN . . .	98,123	25,304.87	871.74	17,702.68	6,730.45	—	—
LAWRENCE . . .	84,323	180.00	180.00	—	—	—	—
QUINCY . . .	75,810	425.50	—	—	425.50	—	—
NEWTON . . .	69,873	2,270.33	—	—	1,415.23	855.10	—
MEDFORD . . .	63,083	—	—	—	—	—	—
BROCKTON . . .	62,343	21,474.45	12.30	19,695.61	—	1,766.54	—
MALDEN . . .	58,010	11.49	—	—	—	—	11.49
HOLYOKE . . .	53,750	107.94	25.18	—	82.76	—	—
PITTSFIELD . . .	49,684	2,089.86	133.36	—	1,569.85	386.65	—
EVERETT . . .	46,784	16,162.99	1.00	—	16,161.99	—	—
HAVERHILL . . .	46,752	337.64	337.64	—	—	—	—
FITCHBURG . . .	41,824	34.00	34.00	—	—	—	—
CHICOPEE . . .	41,664	—	—	—	—	—	—
CHELSEA . . .	41,259	48.19	—	—	48.19	—	—
SALEM . . .	41,213	23,790.02	1,510.10	9,074.80	12,078.15	1,126.97	—
WALTHAM . . .	40,020	—	—	—	—	—	—
TAUNTON . . .	37,395	47.75	—	—	47.75	—	—
REVERE . . .	34,405	—	—	—	—	—	—
BEVERLY . . .	25,537	149.41	—	—	—	149.41	—
MELROSE . . .	25,333	17,819.14	138.50	17,585.34	—	95.30	—
NORTHAMPTON . . .	24,794	—	—	—	—	—	—
GLOUCESTER . . .	24,046	3,761.11	510.00	—	661.75	2,589.36	—
LEOMINSTER . . .	22,226	127.60	—	—	127.60	—	—
NORTH ADAMS . . .	22,213	—	—	—	—	—	—
ATTLEBORO . . .	22,071	85.26	—	—	85.26	—	—
PEABODY . . .	21,711	11,145.44	—	—	11,145.44	—	—
GARDNER . . .	20,206	8,608.25	—	4,272.75	5.10	4,330.40	—
WOBURN . . .	19,751	—	—	—	—	—	—
WESTFIELD . . .	18,793	22.50	—	—	22.50	—	—
MARLBOROUGH . . .	15,154	—	—	—	—	—	—
NEWBURYPORT . . .	13,916	76.00	—	—	—	—	76.00
39 Cities	2,916,344	\$292,907.30	\$32,939.16	\$162,037.06	\$53,085.87	\$44,742.72	\$102.49

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscellaneous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON	\$1,197,261.22	\$719.50	\$257,974.38	\$182.78	\$46,412.06	\$29,337.60	\$75,820.60	\$400.00	\$638,475.83	\$78,922.63	\$69,015.84
WORCESTER	115,417.57	2,585.39	59,054.69	14,563.28	19,548.27	665.30	5,126.79	—	11,013.08	—	2,860.77
SPRINGFIELD	58,444.61	—	46,439.96	6,933.87	1,175.76	—	—	—	—	—	3,895.02
FALL RIVER	18,289.93	—	11,055.71	—	59.26	—	1,735.79	—	—	—	3,953.22
CAMBRIDGE	47,636.90	—	44,536.06	348.65	517.12	—	10,708.81	—	1,242.50	—	1,075.16
NEW BEDFORD	36,465.81	—	30,026.86	2.10	—	—	1,989.73	—	106.25	2,556.90	3,019.60
SOMERVILLE	39,543.48	6.48	35,019.16	20.64	35.02	1,989.73	10,708.81	—	92.90	423.75	11,552.81
LOWELL	53,488.29	—	36,723.87	14.29	616.38	266.03	4,520.74	20.10	36.08	—	7,828.96
LYNN	49,775.40	—	35,033.65	3,622.79	108.90	61.81	2,861.01	—	258.28	—	1,212.13
LAWRENCE	19,055.22	—	18,684.11	—	—	—	—	—	21.07	—	92.90
QUINCY	62,309.87	—	29,694.36	5,413.18	599.67	18,854.74	6,665.49	60.30	42,803.09	4,251.29	1,234.80
NEWTON	92,878.40	—	27,822.28	16,502.36	124.55	10.85	1,129.18	—	1,217.93	—	1,185.80
MEDFORD	47,151.46	246.12	35,600.59	6,841.79	1,389.62	525.22	1,144.30	—	792.98	—	1,586.66
BROCKTON	24,988.11	—	16,734.69	1,656.45	3,390.04	—	877.29	—	55.60	587.53	2,186.26
MALDEN	62,213.92	18.17	30,328.30	9,224.88	36.65	—	19,778.53	—	70.10	22,650.00	1,185.53
HOLYOKE	43,454.23	48.00	17,993.61	1,812.30	1,458.52	48.47	—	—	—	—	116.91
PITTSFIELD	1,664.73	—	9,735.52	—	—	—	—	—	—	—	867.38
EVERETT	26,916.63	—	17,042.86	255.66	—	4,162.11	4,588.62	—	—	—	1,346.98
HAVERHILL	31,895.38	—	18,061.85	46.08	3,392.61	91.37	5,544.16	33.94	167.10	3,211.29	115.71
FITCHBURG	21,409.80	—	12,057.43	149.97	6,603.30	96.42	1,307.33	175.86	1,079.64	—	4,079.11
CHICOPEE	21,948.22	—	14,398.13	9.61	546.57	—	733.61	—	1,105.33	184.74	3,910.32
CHELSEA	33,736.50	—	28,677.77	—	867.42	—	96.25	—	—	—	—
SALEM	28,755.40	28.81	17,669.92	26.31	4,747.53	195.42	1,688.46	1,139.41	3,259.54	4,633.82	998.62
WALTHAM	22,522.81	—	12,722.19	72.42	1,145.79	—	1,682.73	185.00	—	—	1,051.93
TAUNTON	25,522.81	—	14,721.99	—	—	—	1,780.00	—	—	—	5,308.95
REVERE	26,922.51	—	21,559.41	36.46	—	—	15.00	—	2.69	—	258.05
BEVERLY	15,491.50	—	7,278.95	3,195.55	171.42	153.47	4,252.23	—	538.55	—	439.88
MILROSE	18,315.77	20.45	9,775.50	4,005.47	954.99	38.25	180.68	43.83	103.22	163.76	53.77
NORTHAMPTON	27,318.12	15.29	7,997.35	71.04	1,352.56	145.00	16,868.68	323.91	559.93	205.54	242.09
GLOUCESTER	18,266.78	168.96	11,635.92	3,057.47	1,263.85	240.00	400.00	—	—	—	305.05
LEOMINSTER	6,728.29	62.33	4,853.35	727.82	400.64	75.46	207.54	96.10	—	—	53.77
NORTH ADAMS	6,571.79	—	6,313.62	—	23.10	—	17.54	—	1,511.57	—	890.46
ATTLEBORO	28,628.12	234.77	4,871.43	817.70	16,334.22	81.46	4,410.80	—	—	—	15
PEABODY	17,237.23	—	13,343.56	268.03	2,653.72	—	—	6.75	—	—	2,800.45
GARDNER	3,418.74	—	2,046.94	1,364.90	—	265.77	3,623.64	61.50	20.10	213.39	43.73
WOBURN	15,928.99	—	8,990.86	—	—	—	—	—	29.03	—	608.77
WESTFIELD	4,298.02	—	4,129.48	43.21	209.76	211.58	531.18	—	2,251.18	647.69	—
MARLBOROUGH	10,574.16	—	8,983.84	—	424.95	404.32	2,675.59	—	—	—	—
NEWBURYPORT	15,841.34	—	8,585.33	—	—	—	—	—	—	—	—
39 Cities	\$7,396,991.59	\$4,154.27	\$988,173.48	\$82,441.72	\$116,564.25	\$59,567.61	\$181,603.30	\$2,581.58	\$706,813.57	\$118,652.33	\$136,439.48

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON . . .	\$82,720,358.61	\$53,989,728.46	\$1,862,434.08	\$231,458.60	\$7,401,093.49	\$2,163.88	\$157,135.16	\$1,322,374.67	\$6,507,573.29	\$9,178,015.84	\$80,591.62	\$1,987,789.52
Worcester . . .	13,957,383.90	9,826,931.54	253,256.84	8,859.90	1,497,282.43	164.80	141,374.32	471,079.52	1,509,158.12	1,067,379.44	53,984.12	115,447.57
Springfield . .	14,081,760.17	10,573,615.69	187,338.15	87,883.82	1,677,881.86	164.80	45,936.46	436,727.42	1,219,556.07	1,144,211.37	—	58,444.61
Fall River . . .	6,678,453.62	4,438,177.72	123,233.40	3,211.79	649,693.54	3.00	—	165,205.71	499,908.89	443,154.92	34,034.74	31,075.91
Cambridge . . .	10,694,086.96	7,342,494.45	167,161.20	12,023.40	797,689.15	3.00	3,344.54	165,534.12	855,924.07	552,624.29	27,791.79	99,491.02
New Bedford . .	6,362,417.45	5,080,076.03	103,451.50	2,761.77	883,838.34	15.00	52.44	181,291.70	998,926.10	393,926.35	29,362.79	68,792.43
Somerville . . .	6,362,417.45	5,080,076.03	103,451.50	2,761.77	883,838.34	15.00	52.44	181,291.70	998,926.10	393,926.35	29,362.79	68,792.43
Lowell . . .	6,362,417.45	5,080,076.03	103,451.50	2,761.77	883,838.34	15.00	52.44	181,291.70	998,926.10	393,926.35	29,362.79	68,792.43
Lynn . . .	7,251,669.79	4,815,756.87	137,731.50	9,525.71	696,136.53	—	941.99	150,606.16	1,485,970.94	352,442.16	28,094.49	53,488.29
Lawrence . . .	5,050,820.34	3,724,494.83	101,724.80	3,777.43	541,119.92	—	1,777.60	116,716.41	685,009.19	518,854.88	47,661.59	49,775.40
Quincy . . .	6,124,922.13	4,743,748.47	35,181.63	4,929.72	501,872.68	—	36,224.40	116,716.41	790,901.43	229,821.67	14,481.53	19,035.22
Newton . . .	4,716,751.09	3,383,035.11	20,538.75	4,390.75	371,315.79	—	97,876.83	308,600.07	413,409.04	244,909.17	42,996.81	47,272.18
Medford . . .	4,540,922.13	2,802,983.37	68,416.60	2,598.50	547,280.93	542.56	36,226.41	146,668.67	344,642.43	277,633.30	19,312.39	24,988.11
Brockton . . .	4,245,073.54	2,938,497.99	59,702.69	6,364.14	344,380.96	—	10,218.93	120,466.39	367,187.40	248,097.71	22,750.06	68,107.60
Malden . . .	5,110,982.96	2,572,319.60	74,470.70	2,013.55	403,558.43	58,305.57	48,918.60	96,439.04	246,052.23	1,614,369.61	—	43,454.23
Holyoke . . .	3,411,586.95	2,263,002.06	76,910.04	5,621.26	327,221.22	—	18,185.42	127,446.00	297,417.52	224,071.76	—	11,664.73
Pittsfield . . .	3,943,706.49	2,800,894.81	34,420.42	3,976.91	327,221.22	—	475.98	76,953.10	366,053.43	290,389.36	16,404.63	26,916.63
Everett . . .	3,327,165.45	2,057,655.39	46,360.00	2,018.13	495,870.59	182.24	943.44	90,718.63	431,245.82	170,206.08	69.75	31,895.38
Haverhill . . .	3,023,441.68	1,962,279.56	45,244.45	2,642.30	243,356.48	—	646.26	90,297.19	482,367.45	159,750.71	15,447.48	21,409.80
Fitchburg . . .	2,927,540.74	1,651,721.52	29,501.50	3,968.50	311,405.69	512.40	2,964.74	74,927.22	134,115.85	693,838.55	3,476.55	43,559.61
Chicopee . . .	2,880,990.28	2,127,149.62	52,664.27	2,681.15	211,929.23	1,579.57	8,768.51	54,801.81	212,986.25	164,890.26	9,189.15	28,755.40
Chelsea . . .	2,880,990.28	2,127,149.62	52,664.27	2,681.15	211,929.23	1,579.57	8,768.51	54,801.81	212,986.25	164,890.26	9,189.15	28,755.40
Salem . . .	2,880,972.06	2,000,441.32	49,909.30	1,886.25	289,551.09	—	8,620.14	74,836.50	256,794.86	209,828.62	20,715.94	22,522.81
Waltham . . .	3,061,485.58	1,846,093.50	35,679.50	683.03	260,368.56	—	528.32	77,620.13	245,833.67	176,409.43	13,218.05	18,540.09
Taunton . . .	2,512,383.12	1,514,341.35	15,048.00	1,649.65	170,319.18	10,191.50	14,914.92	59,760.08	157,475.52	146,425.98	—	26,922.51
Revere . . .	2,035,615.80	1,280,696.75	4,345.50	595.00	126,578.43	2.00	4,093.88	83,825.54	437,117.48	112,813.53	18,122.26	15,815.77
Beverly . . .	1,804,007.14	1,197,116.20	27,282.00	2,291.03	216,189.66	94.25	4,120.22	55,271.52	138,076.48	83,621.97	7,956.37	27,318.12
Melrose . . .	1,983,478.91	1,307,833.76	34,443.00	679.00	186,387.71	—	17,293.06	41,172.51	157,512.78	114,290.15	8,493.62	18,268.78
Northampton .	1,462,189.10	955,946.17	22,299.92	610.30	136,887.06	—	6,123.43	48,486.22	121,823.29	191,400.96	1,168.00	6,571.79
Gloucester . . .	1,256,918.33	882,312.93	32,933.66	372.50	162,749.65	—	7,610.13	43,151.18	125,376.37	94,791.35	8,024.90	28,628.12
North Adams . .	1,435,076.37	946,097.51	15,892.25	1,138.90	136,422.23	—	6,574.03	42,043.82	229,779.09	122,811.33	6,014.13	17,227.23
Attleboro . . .	2,002,054.12	1,036,826.22	23,932.50	1,023.87	152,438.72	—	8,565.95	43,042.82	80,621.91	586,691.81	4,936.07	2,438.74
Peabody . . .	1,005,059.12	694,754.71	17,461.00	1,291.00	92,104.55	—	6,874.03	42,043.82	80,621.91	586,691.81	4,936.07	2,438.74
Gardner . . .	1,174,216.35	769,543.66	32,793.34	1,597.00	105,477.71	—	2,083.39	28,214.85	119,512.32	82,784.35	9,404.13	13,928.99
Woburn . . .	1,725,860.08	766,771.27	23,688.50	1,150.15	152,065.13	—	4,983.80	31,402.39	109,237.83	616,142.80	3,231.41	10,574.16
Westfield . . .	973,700.34	597,668.39	20,746.50	1,523.60	129,283.91	—	—	29,842.25	111,777.56	70,082.76	—	4,298.02
Marlborough . .	975,801.72	570,210.97	14,534.00	1,987.50	141,641.27	—	—	24,767.25	128,034.40	78,550.59	231.40	15,841.34
Newburyport . .												
39 Cities	\$243,805,679.61	\$161,918,587.33	\$4,241,312.69	\$384,944.86	\$23,114,583.15	\$75,427.86	\$738,902.89	\$5,895,460.48	\$20,437,225.42	\$23,105,871.26	\$592,143.06	\$3,301,217.87

P.D. 79.

* Includes \$1.25 from administration of trust funds.

* Includes \$40.10 from administration of trust funds.

* Includes \$62 from administration of trust funds.

* Includes \$44.87 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — Maintenance of Departments.
1. General Government.

Cities.	Population of 1940	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	770,816	\$2,007,320.43	\$98,462.96	\$109,846.49	\$878,842.90	\$720,868.94	\$199,299.14
WORCESTER	193,694	475,744.91	13,928.67	24,907.30	183,434.96	210,820.63	210,820.63
SPRINGFIELD	149,554	449,848.13	4,681.79	18,910.83	178,245.96	144,597.98	102,581.37
FALL RIVER	115,428	196,777.34	5,207.77	7,408.57	108,496.05	50,437.15	23,227.80
CAMBRIDGE	110,879	306,426.31	18,365.77	14,671.81	112,642.86	110,879.14	43,970.14
NEW BEDFORD	102,341	299,757.62	13,011.12	14,087.60	74,170.21	65,387.86	43,970.14
SOMERVILLE	102,177	227,707.06	13,400.06	17,864.79	99,235.57	73,096.82	43,970.14
LOWELL	101,389	246,803.95	7,956.52	20,674.69	90,408.46	100,748.34	18,111.22
LYNN	98,123	206,707.39	6,000.00	11,639.03	86,168.52	100,748.34	18,111.22
LAWRENCE	84,823	145,422.38	—	16,539.17	59,630.74	73,096.82	18,111.22
QUINCY	75,810	205,636.77	7,783.68	12,305.31	80,931.10	100,748.34	18,111.22
NEWTON	69,873	207,170.44	192.30	19,291.32	80,931.10	100,748.34	18,111.22
MEDFORD	63,083	152,374.74	6,814.49	11,291.32	61,914.32	84,334.42	33,010.87
BROCKTON	62,343	175,571.93	6,371.13	7,295.39	74,709.23	56,867.99	13,712.21
MALDEN	58,010	118,833.03	2,747.86	6,938.40	63,162.54	39,237.86	6,666.37
HOLYOKE	53,750	156,791.79	7,776.72	10,232.99	64,322.55	39,237.86	6,666.37
PITTSFIELD	49,684	116,510.38	3,399.10	5,814.24	47,140.50	53,837.05	18,092.01
EVERETT	46,784	128,103.85	10,050.22	9,106.17	54,808.95	45,174.88	6,299.49
HAYESVILLE	46,752	106,156.73	—	10,811.85	43,988.50	38,513.75	8,963.73
SPRINGFIELD	41,854	109,519.39	4,877.67	9,763.86	40,123.54	38,513.75	10,994.51
CHICOPEE	41,664	117,646.97	2,736.20	8,534.13	48,541.58	34,356.29	23,478.77
CHICOPEE	41,259	121,329.97	10,009.29	8,186.97	44,420.21	35,132.27	23,478.77
SALEM	41,213	110,281.71	8,253.80	9,724.62	38,442.87	43,758.16	10,102.26
WALTHAM	40,020	116,350.44	5,371.05	7,821.44	42,970.17	46,591.95	13,395.83
TAUNTON	37,395	89,999.03	7,991.96	5,481.73	40,293.43	27,069.09	9,162.82
REVERE	34,405	105,291.06	5,479.16	16,545.50	45,709.54	29,471.93	8,084.93
BEVERLY	25,537	67,391.38	3,229.86	5,630.10	32,574.08	20,514.65	5,442.69
MELROSE	25,333	80,720.79	2,308.65	4,639.47	29,678.70	35,919.34	8,174.63
NORTHAMPTON	24,794	85,504.52	199.50	6,630.10	22,427.62	17,795.67	12,114.11
GLoucester	21,046	85,526.45	—	10,085.16	39,893.83	24,682.19	10,865.27
LEOMINGTON	22,226	48,784.56	2,400.63	6,907.62	23,614.13	7,574.23	12,664.23
NORTH ADAMS	22,213	63,849.58	247.83	4,124.74	26,159.28	26,555.81	6,761.92
ATTLEBORO	22,071	72,988.14	3,393.62	7,089.15	27,460.20	29,775.19	5,270.00
PEABODY	21,711	68,080.28	3,632.62	5,075.09	36,667.86	13,451.32	9,253.39
GARDNER	20,206	41,036.85	2,400.38	3,259.57	17,963.67	11,076.73	6,336.50
WOBURN	19,751	56,535.86	1,407.56	2,343.00	24,762.81	20,297.87	7,724.62
WESTFIELD	18,793	44,081.26	1,809.61	5,233.79	18,993.28	14,043.84	4,800.74
MARLBOROUGH	15,154	46,076.97	2,604.89	2,542.76	20,542.76	15,567.04	4,800.74
NEWBURYPORT	13,916	33,640.90	627.73	4,737.23	18,464.12	5,764.03	4,047.79
39 Cities	2,916,344	\$7,378,301.99	\$288,332.15	\$469,671.95	\$3,091,399.13	\$2,636,013.75	\$892,885.01

TABLE VII. — Maintenance of Departments — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$878,842.90	\$103,529.22	\$114,067.90	\$238,563.87	\$297,051.57	\$54,437.24	\$71,193.10
WORCESTER	183,434.96	31,692.42	196,425.36	—	42,080.41	8,737.77	4,499.00
SPRINGFIELD	178,245.96	32,220.15	33,648.10	42,876.91	65,886.32	3,584.48	—
FALL RIVER	108,496.05	10,132.15	15,243.67	15,438.67	20,166.51	—	47,515.05
CAMBRIDGE	112,542.86	18,107.32	154,118.87	—	20,166.51	6,815.93	5,408.66
NEW BEDFORD	74,170.21	14,766.52	133,539.76	—	28,092.08	3,029.88	2,686.06
SOMERVILLE	99,235.57	18,684.11	145,976.15	—	28,373.22	2,963.76	3,238.95
LOWELL	90,408.46	19,004.49	138,156.91	—	23,712.72	6,758.84	1,304.04
LYNN	83,168.52	13,727.35	18,924.79	20,982.37	24,943.45	3,281.52	1,811.62
LAWRENCE	59,830.74	10,581.49	10,800.95	20,799.06	22,342.47	3,405.15	2,886.69
QUINCY	92,931.10	18,025.93	22,522.85	24,752.39	25,470.15	1,273.09	2,886.69
NEWTON	80,341.53	15,635.25	136,566.90	—	25,705.91	1,471.43	461.95
MEDFORD	61,914.32	11,055.25	10,068.71	22,273.24	16,443.24	700.00	461.95
BROCKTON	74,709.23	17,748.33	17,748.33	20,563.01	22,702.30	2,654.79	2,422.03
MALDEN	63,162.54	14,713.81	126,070.63	17,350.00	17,982.64	2,236.63	2,158.83
HOLYOKE	64,922.55	11,857.86	12,613.67	14,023.89	19,706.45	2,247.00	547.57
PITTSFIELD	47,440.50	7,799.46	7,777.74	17,350.00	15,561.47	1,576.73	401.21
EVERETT	54,808.95	10,384.15	13,478.42	—	14,517.67	1,536.48	1,345.30
HAVERHILL	43,988.50	9,712.89	11,474.58	—	15,176.55	1,384.43	1,236.21
FITCHBURG	40,123.54	7,652.35	11,623.53	—	13,604.89	1,699.77	929.00
CHICPEE	48,541.58	8,509.08	9,857.67	15,107.37	14,020.35	319.98	727.13
CHILSEA	44,420.21	9,625.09	19,907.19	—	11,941.80	1,801.30	1,144.83
SALEM	38,442.87	8,143.32	6,521.63	11,356.93	10,755.18	1,665.81	—
WALTHAM	42,870.17	7,021.52	120,476.61	—	12,259.37	319.98	997.73
TAUNTON	40,293.43	7,463.57	10,512.33	8,862.01	10,453.99	2,214.94	2,057.83
REVERE	45,709.54	4,788.56	7,824.88	12,187.63	15,714.13	943.70	3,866.63
BEVERLY	32,574.08	5,520.30	6,370.80	7,786.00	11,688.45	548.47	660.00
NELROSE	29,678.70	4,802.88	114,260.27	—	10,365.55	—	250.00
NORTHAMPTON	22,427.62	5,406.54	3,282.52	6,986.56	6,219.59	361.00	171.41
GLOUCESTER	39,893.83	7,276.33	7,096.39	9,839.00	12,539.49	1,904.50	1,238.12
LEOMINSTER	23,614.13	3,776.90	5,042.75	4,639.58	8,007.54	1,131.21	1,016.15
NORTH ADAMS	26,159.28	3,776.90	5,042.75	4,639.58	8,007.54	1,131.21	1,016.15
ATTLEBORO	27,460.20	5,103.48	10,026.75	—	9,332.64	496.57	1,199.84
PEABODY	36,667.86	6,145.74	5,834.00	6,717.60	7,977.36	785.50	—
GARDNER	17,963.67	8,917.81	6,451.97	11,285.16	8,436.34	599.36	977.22
WOBURN	24,762.81	3,560.46	3,206.63	4,519.74	5,780.74	746.10	150.00
WESTFIELD	18,993.28	6,255.81	3,682.44	6,907.56	5,975.00	702.00	1,240.00
MARLBOROUGH	20,542.76	4,186.94	18,036.66	—	6,130.37	414.31	225.00
NEWBURYPORT	18,464.12	4,310.61	10,154.18	—	5,449.32	399.88	228.77
39 Cities	\$3,091,399.13	\$503,717.38	\$802,709.32	\$560,369.32	\$927,133.80	\$127,025.67	\$170,443.64

1 Treasurer and collector.

TABLE VII. — Maintenance of Departments — Continued.
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$720,868.94	\$233,183.04	\$44,319.26	—	\$31,909.00	—	\$22,837.84	\$261,041.76	\$127,578.04
WORCESTER	210,820.63	19,859.42	25,622.37	\$2,063.45	6,000.00	\$76,713.80	16,562.25	60,608.36	3,389.98
SPRINGFIELD	144,527.98	38,886.50	28,896.49	2,862.88	12,017.63	—	12,711.03	23,312.57	25,840.88
FALL RIVER	50,437.15	11,281.97	11,539.74	96.30	4,800.00	—	1,552.77	8,356.75	357.66
CAMBRIDGE	110,875.73	17,485.35	19,847.03	3,225.85	—	12,651.96	10,098.83	39,785.33	10,318.04
NEW BEDFORD	65,387.86	8,079.22	18,143.17	680.00	—	22,532.64	4,954.40	10,445.65	552.78
SOMERVILLE	79,096.02	6,604.38	16,835.79	5,925.83	—	14,887.03	8,471.50	25,999.99	371.50
LOWELL	100,748.04	18,515.20	10,021.84	2,336.12	—	22,784.04	8,668.17	26,909.97	11,513.00
LYNN	107,432.53	13,369.68	10,212.21	—	—	21,010.57	11,448.29	24,031.41	12,123.37
LAWRENCE	52,423.53	3,997.00	7,937.42	2,149.92	4,000.00	10,143.97	3,126.49	19,862.39	5,206.34
QUINCY	67,433.27	7,386.63	7,679.42	800.00	—	24,199.97	—	10,808.61	12,558.64
NEWTON	84,334.42	8,976.32	15,686.37	—	—	41,807.49	6,765.02	10,705.52	393.70
BROCKTON	58,857.99	8,490.73	8,571.23	4,646.22	—	17,034.65	13,708.81	13,708.81	6,406.35
MEDFORD	64,637.89	15,169.19	9,296.88	—	—	16,076.29	5,301.18	16,849.69	1,944.66
MALDEN	39,297.86	4,559.48	5,909.28	1,939.00	—	13,990.22	—	12,145.68	754.22
HOLYOKE	63,367.52	5,507.66	8,559.56	2,879.36	13,861.88	10,124.55	3,745.37	17,685.48	1,003.66
PITTSFIELD	53,857.05	4,588.01	9,903.95	—	11,603.91	5,414.90	4,210.52	15,048.01	3,087.75
EVERETT	45,174.88	3,052.80	10,736.15	—	1,799.95	17,626.00	10,911.93	10,911.93	1,048.02
HAVERTHILL	38,513.75	3,741.42	8,433.11	200.00	—	12,011.86	1,000.00	7,542.90	5,584.46
FITCHBURG	43,759.81	4,328.58	5,866.30	2,012.25	9,240.67	11,222.50	5,834.84	4,427.18	827.49
CHICPEE	34,356.29	6,397.97	6,104.97	4,067.45	—	7,716.69	—	6,813.96	3,255.25
CHELSEA	35,132.27	5,641.82	8,928.88	2,068.61	—	4,433.92	4,818.30	9,422.18	218.56
SALEM	43,758.16	4,208.84	7,173.17	2,252.19	—	12,911.40	2,497.57	9,467.43	5,247.56
WALTHAM	46,691.95	3,806.76	8,126.70	—	—	14,588.36	2,556.90	7,802.97	9,620.26
TAUNTON	27,069.00	1,781.55	7,243.13	—	—	3,198.35	—	1,491.24	111.45
REVERE	29,471.93	4,993.82	6,089.85	—	7,340.00	4,353.00	—	6,495.26	300.00
NEEDHAM	20,514.65	2,009.36	5,885.51	—	4,400.00	2,672.27	—	5,120.60	390.89
NORFOLK	35,919.34	2,205.24	6,400.50	—	16,457.72	5,717.10	—	6,101.28	37.50
NORTHAMPTON	24,652.19	2,122.30	5,084.29	—	221.36	2,643.44	—	6,214.28	—
GLOUCESTER	7,674.23	4,069.41	3,858.82	—	—	4,676.51	—	9,038.39	917.80
LEOMINSTER	26,555.81	2,507.87	2,438.82	—	2,219.98	10,845.16	—	2,589.04	18.50
NORTH ADAMS	29,775.19	2,441.22	5,853.60	—	8,726.54	10,239.64	—	5,105.85	50.00
ATTLEBORO	13,451.32	1,675.00	3,793.32	1,123.55	—	—	—	1,452.18	2,764.96
PEABODY	11,076.73	3,233.13	4,396.94	—	710.32	2,634.68	—	1,312.32	4,508.93
GARDNER	20,297.87	2,072.60	2,261.83	—	8,198.42	2,500.00	—	3,304.40	—
WOBURN	14,043.84	2,137.18	3,134.06	—	4,469.59	—	—	4,327.21	—
WESTFIELD	15,567.04	1,230.30	5,265.49	—	—	—	—	3,078.46	—
MARLBOROUGH	—	2,340.00	3,333.09	—	—	—	—	5,854.06	250.00
NEWBURYPORT	—	1,232.28	2,259.27	—	—	3,729.89	—	2,272.48	—
39 Cities	\$2,636,013.75	\$494,159.55	\$384,801.07	\$43,064.98	\$147,978.00	\$453,208.15	\$140,404.34	\$723,852.56	\$248,545.10

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1940	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Persons and Property
BOSTON	770,816	\$9,559,538.06	\$5,600,196.21	\$3,581,656.78	\$9,159.70	\$836,185.08	\$19,335.49	\$13,004.80
WORCESTER	183,694	1,831,284.78	868,223.21	868,680.83	2,523.07	59,337.97	29,328.33	2,991.37
SPRINGFIELD	149,554	1,635,269.36	933,069.20	827,325.11	3,925.11	61,267.16	62,973.94	8,383.30
FALL RIVER	115,428	1,858,976.63	431,419.41	401,086.80	51.25	15,771.69	7,378.43	2,020.30
CAMBRIDGE	110,879	1,885,522.27	541,061.16	538,857.18	—	25,890.83	19,845.67	63,237.43
NEW BEDFORD	110,341	790,862.30	390,209.08	354,830.26	274.55	12,629.15	14,072.00	3,832.64
SOMERVILLE	102,177	806,104.08	351,778.87	401,675.21	84.75	13,429.87	8,143.07	30,985.33
LOWELL	101,389	737,970.35	342,882.63	367,272.06	1,240.43	20,780.92	18,070.92	1,871.33
LYNN	98,123	964,917.25	501,632.51	501,440.33	—	21,191.84	7,856.54	72,806.03
LAWRENCE	84,323	651,506.95	310,220.59	321,821.17	93.87	13,114.26	3,163.43	3,093.63
QUINCY	75,810	629,554.76	300,336.55	263,917.98	38.00	13,114.26	23,130.38	28,130.38
NEWTON	69,873	734,769.42	340,078.45	309,435.44	39.97	14,010.77	58,753.95	5,918.49
BROCKTON	63,083	493,759.21	214,724.92	247,650.78	2,090.63	9,222.35	19,034.64	1,677.39
MALDEN	58,010	510,230.60	277,912.42	254,705.60	187.06	11,454.76	19,034.64	3,289.34
HOLYOKE	53,750	563,471.64	227,526.10	324,488.66	789.70	14,290.90	13,860.20	676.00
PITTSFIELD	49,684	293,539.63	132,564.32	134,441.71	48.77	7,782.96	1,431.84	2,193.31
EVERETT	46,784	484,319.37	197,328.67	245,477.33	—	11,781.74	4,003.36	12,748.50
HAVERHILL	41,824	352,793.30	134,845.23	196,647.51	—	14,279.75	1,303.23	23,290.97
FITCHBURG	41,824	313,610.52	113,025.52	181,270.89	234.22	10,226.27	5,848.82	3,394.77
CHICPEA	41,664	320,658.15	136,784.07	172,798.47	—	9,900.10	5,848.82	3,394.77
CHICPEA	41,259	422,307.63	161,270.24	220,552.78	38.44	8,814.60	1,270.03	990.98
CHICPEA	41,213	330,542.12	149,422.47	144,632.46	148.76	8,679.39	2,350.20	29,416.58
SALEM	40,020	280,280.33	117,024.77	123,632.96	115.64	3,473.51	14,581.27	18,223.65
WALTHAM	37,395	260,504.02	107,941.83	128,932.56	6.78	6,309.98	7,593.99	25,552.99
TAUNTON	34,405	289,174.04	118,440.50	154,713.58	—	5,857.83	7,523.60	10,251.42
REVERE	25,537	262,367.32	102,117.69	130,888.33	—	10,314.97	—	5,704.93
BEVERLY	25,333	210,821.41	89,388.47	105,774.00	—	7,288.73	6,713.00	15,359.57
MELROSE	24,046	168,943.41	68,013.86	93,160.60	64.12	8,321.48	6,548.83	724.61
NORHAMPTON	24,046	208,914.58	81,151.91	102,157.35	688.54	5,788.22	1,744.75	1,547.44
GLOUCESTER	22,920	138,079.35	45,430.10	77,517.41	243.00	4,469.96	15,327.27	5,265.09
LEOMINSTER	22,213	119,291.30	55,211.75	55,572.37	—	6,208.29	7,975.92	947.60
NORTH ADAMS	22,015	181,502.11	59,076.30	117,666.46	297.00	2,437.84	1,492.36	4,259.98
ATLEBORO	22,015	211,159.96	82,092.04	109,223.25	224.58	3,617.98	3,617.98	1,667.46
PEABODY	20,206	102,672.78	33,591.16	55,349.76	—	7,052.97	11,846.95	944.75
FAIRHAVEN	19,751	84,699.23	40,879.67	50,375.47	—	2,655.39	4,840.91	235.56
WOBURN	18,793	121,902.72	50,615.69	59,193.94	456.51	1,845.35	326.16	816.07
WILMINGTON	15,154	93,451.77	42,994.67	36,154.94	236.86	2,874.52	2,841.54	377.03
MARLBOROUGH	13,916	76,597.19	34,535.01	34,476.61	—	3,784.75	9,965.73	364.82
NEWBURYPORT	13,916	76,597.19	34,535.01	34,476.61	—	362.34	4,932.15	1,671.08
39 Cities	2,916,344	\$27,843,931.45	\$13,583,887.31	\$12,573,700.13	\$20,035.62	\$817,644.94	\$425,865.60	\$422,797.85

TABLE VII. — *Maintenance of Departments — Continued.*
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . .	\$5,600,196.21	\$5,074,897.86	\$207,814.50	\$61,632.59	\$131,559.81	\$124,291.45
WORCESTER . .	868,223.21	822,489.16	18,125.44	5,898.61	6,102.77	15,607.23
SPRINGFIELD . .	695,069.20	648,730.43	20,371.02	4,887.83	6,658.64	14,421.28
FALL RIVER . .	431,419.41	410,810.24	10,120.24	4,248.33	1,460.33	4,780.27
CAMBRIDGE . .	541,061.16	519,278.96	15,691.01	1,403.92	41.71	4,645.56
NEW BEDFORD . .	396,209.68	377,962.49	10,898.96	2,815.67	1,429.07	3,103.49
SOMERVILLE . .	351,778.87	340,045.96	5,813.34	2,133.45	1,002.13	2,783.99
LOWELL . .	342,882.63	325,965.70	9,151.56	2,108.21	2,228.50	3,428.66
LYNN . .	361,632.51	334,863.10	13,314.46	3,764.70	2,371.32	7,318.93
LAWRENCE . .	310,220.59	288,910.25	12,305.50	2,350.36	3,224.06	3,430.42
QUINCY . .	300,336.55	278,507.95	10,301.98	1,685.18	1,851.62	7,989.82
NEWTON . .	340,078.45	314,976.98	13,941.23	3,547.54	1,910.54	5,702.16
MEDFORD . .	214,724.92	203,814.57	4,494.77	1,167.88	265.52	4,982.18
BROCKTON . .	198,869.40	185,002.90	4,014.87	1,425.97	2,541.72	5,883.94
MALDEN . .	239,912.42	222,866.95	10,379.99	1,684.53	732.83	4,248.12
HOLYOKE . .	227,526.10	217,050.19	7,219.95	—	—	3,255.96
PITTSFIELD . .	132,564.32	119,782.08	5,028.81	3,927.72	1,883.84	1,941.87
EVERETT . .	197,328.67	186,374.80	5,643.96	1,918.44	727.67	2,663.80
HAVERHILL . .	134,845.23	125,639.46	5,349.80	397.52	1,042.06	2,416.39
FITCHBURG . .	113,025.52	100,514.25	6,609.69	1,677.89	2,264.26	1,959.43
CHICOPEE . .	136,784.07	124,418.70	11,147.27	57.91	—	1,160.19
CHelsea . .	161,270.24	149,830.08	3,280.25	1,764.49	4,149.97	2,245.45
SALEM . .	149,422.47	141,234.69	3,506.45	1,930.54	978.04	1,772.75
WALTHAM . .	117,024.77	108,542.99	3,482.82	2,055.80	559.20	2,383.96
TAUNTON . .	107,941.83	103,211.90	1,700.84	933.49	958.38	1,137.22
REVERE . .	118,440.56	111,209.07	3,193.29	1,409.38	169.03	2,459.79
BEVERLY . .	102,117.69	94,218.20	4,089.03	1,763.56	273.38	1,773.52
MELROSE . .	89,388.47	83,220.60	4,524.08	—	135.00	1,508.79
NORTHAMPTON . .	66,013.86	60,471.35	3,444.72	464.69	416.34	1,216.76
GLOUCESTER . .	81,151.91	73,635.95	4,096.79	1,547.54	668.93	1,202.70
LEOMINSTER . .	45,430.10	41,590.23	2,669.64	—	25.17	1,145.06
NORTH ADAMS . .	55,211.75	50,734.63	2,036.57	736.70	197.04	1,506.81
ATTLEBORO . .	59,076.30	51,397.05	3,945.26	1,274.31	275.01	2,184.67
PEABODY . .	82,092.04	75,219.45	3,997.97	93.42	411.42	2,369.78
GARDNER . .	39,591.16	35,662.55	1,612.07	983.04	516.11	817.39
WOBURN . .	40,879.67	38,838.91	1,209.58	—	—	831.18
WESTFIELD . .	56,615.69	51,982.39	3,244.93	187.05	182.82	1,018.50
MARLBOROUGH . .	42,994.67	39,537.90	153.16	964.14	446.44	1,893.03
NEWBURYPORT . .	34,535.01	30,765.41	2,058.06	693.11	459.16	559.27
39 Cities	\$13,583,887.31	\$12,564,206.33	\$459,983.86	\$125,535.51	\$180,119.84	\$254,041.77

TABLE VII. — *Maintenance of Departments* — Continued.
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,581,656.78	\$3,237,565.84	\$97,228.08	—	\$82,536.00	\$48,885.78	\$115,441.08
WORCESTER	868,680.82	814,685.10	8,045.74	—	12,776.48	12,289.44	19,885.07
SPRINGFIELD	827,525.11	784,243.75	17,012.81	—	12,570.34	7,322.33	6,375.68
FALL RIVER	401,986.80	376,004.35	13,385.26	—	7,635.91	4,666.60	504.68
CAMBRIDGE	533,487.18	513,567.96	9,597.15	—	6,206.31	3,571.20	604.56
NEW BEDFORD	334,850.26	334,829.68	7,189.94	—	5,615.02	1,996.63	2,218.99
SOMERVILLE	301,682.21	300,108.91	10,370.01	—	5,630.22	3,205.04	2,108.03
LOWELL	367,275.06	334,579.21	9,571.55	—	5,896.89	16,038.92	1,188.49
LYNN	501,430.33	469,823.12	16,975.16	—	8,846.46	4,826.82	958.77
LAWRENCE	321,821.17	294,552.32	13,490.90	—	7,635.99	3,808.18	2,833.78
QUINCY	263,917.98	241,705.05	12,243.20	—	4,188.45	3,518.53	2,262.75
NEWTON	309,435.44	285,441.48	9,444.62	—	5,741.11	6,931.66	1,876.57
NEDFORD	247,650.78	237,282.64	4,841.20	—	3,008.59	1,556.83	961.52
BROCKTON	277,395.20	249,213.16	11,467.15	—	7,803.05	3,959.87	4,951.97
MALDEN	254,705.60	237,867.81	9,727.11	—	4,018.35	1,611.95	1,480.38
HOLYOKE	324,488.66	288,084.61	10,228.36	\$14,368.00	5,151.44	3,965.96	2,660.29
PITTSFIELD	134,441.71	122,436.46	4,519.19	—	4,141.95	3,306.75	1,734.72
EVERETT	245,477.33	229,262.74	8,818.04	—	3,677.06	2,218.99	1,035.61
HAYVERHILL	196,647.51	176,441.95	10,208.82	2,563.84	3,422.72	724.12	3,036.72
FITCHBURG	181,270.89	168,336.06	4,752.53	—	2,818.30	4,055.36	704.22
CHICOPEE	172,798.47	158,221.92	7,974.66	—	2,689.53	2,565.23	565.23
CHELSEA	220,552.78	208,841.84	4,202.32	2,765.00	2,078.69	1,954.35	99.24
SALEM	144,692.46	134,561.68	2,516.64	—	2,479.27	3,378.41	1,157.04
WALTHAM	123,682.96	111,689.60	4,007.89	3,695.00	2,214.23	961.90	849.30
TAUNTON	128,922.56	118,585.35	2,815.80	—	3,214.23	3,414.14	893.04
REVERE	154,713.58	145,194.35	5,294.84	—	2,818.48	589.25	816.66
BEVERLY	130,838.33	119,383.00	5,639.18	—	3,694.10	1,370.89	801.16
MELROSE	105,774.00	85,132.69	6,258.42	9,840.00	1,899.64	1,892.24	1,892.24
NORTHAMPTON	93,160.60	88,242.89	1,571.20	—	1,696.23	751.01	476.87
GLOUCESTER	102,157.35	90,121.89	5,986.81	—	2,257.57	1,871.11	1,919.97
LEOMINSTER	77,517.41	54,737.29	2,256.52	17,280.00	1,327.53	1,283.99	632.08
NORTH ADAMS	55,572.37	50,914.75	1,923.80	—	1,330.61	1,894.05	509.16
ATTLEBORO	117,666.46	85,278.41	6,825.11	20,430.00	2,510.14	1,957.89	664.91
PEABODY	109,223.25	97,380.10	3,613.58	—	2,581.71	4,493.14	1,154.69
GARDNER	55,349.78	44,856.39	5,955.51	—	1,970.63	1,570.89	596.24
WOBURN	50,375.47	47,584.96	3,924.84	—	1,345.13	285.00	592.74
WESTFIELD	59,193.94	53,849.88	3,322.93	—	994.99	654.43	381.71
MALBOROUGH	36,154.94	31,042.50	323.01	—	1,570.21	637.25	2,581.97
NEWBURYPORT	34,476.61	26,363.51	2,091.23	5,000.00	522.01	280.76	219.10
39 Cities	\$12,573,700.13	\$11,533,105.20	\$362,796.41	\$75,941.84	\$243,345.16	\$166,974.19	\$191,537.33

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY		OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Offices	Miscellaneous
BOSTON	\$8,224.87	\$934.83	\$203,390.00	\$84,931.19	\$47,863.89	\$11,786.95	\$7,548.54	—	—	\$6,075.75	\$6,929.05
WROXSTER	—	2,523.07	24,437.44	10,634.13	24,466.40	9,186.38	20,141.95	—	—	1,200.00	1,791.37
SPRINGFIELD	—	51.25	47,957.62	598.47	12,711.07	4,435.13	58,438.97	\$99.84	—	—	8,383.30
FALL RIVER	—	—	4,848.25	4,709.49	6,213.95	578.72	6,607.11	192.60	—	386.00	1,634.30
CAMBRIDGE	—	—	15,354.28	—	10,536.55	10,980.71	8,864.96	—	\$61,391.00	500.00	1,846.43
NEW BEDFORD	—	274.55	5,942.58	9,667.94	6,012.48	7,190.27	6,881.73	—	23,657.78	767.00	3,332.64
SOMERVILLE	—	84.75	7,092.50	6,337.35	6,337.35	3,577.96	4,865.11	—	—	—	7,327.55
LOWELL	—	1,240.43	7,934.58	4,086.58	8,749.76	2,494.00	2,835.34	—	51,872.78	1,917.48	1,104.33
LYNN	—	—	10,618.72	—	10,573.12	14,808.06	725.16	—	—	2,022.00	1,071.63
LAWRENCE	—	93.87	5,090.17	2,595.33	5,428.76	2,438.27	8,313.32	—	25,580.52	1,890.23	959.33
QUINCY	—	38.00	4,787.04	3,847.55	5,376.18	33,738.40	19,995.55	—	9,181.01	50.00	5,918.49
NEWTON	—	59.97	22,807.74	—	2,735.38	2,188.14	6,805.00	—	—	1,798.02	1,846.38
MEDFORD	2,000.00	—	6,905.09	—	2,317.26	8,828.83	10,205.81	—	—	—	1,491.52
BROCKTON	—	187.06	4,177.00	3,012.99	4,264.77	5,937.34	7,398.86	431.84	10,842.64	765.00	1,428.31
MALDEN	—	789.70	8,534.51	2,300.00	3,456.39	8,828.83	306.11	595.13	27.00	1,878.86	1,878.86
HOLYOKE	—	48.77	1,234.00	2,475.00	4,073.96	693.89	1,598.23	—	700.00	310.97	310.97
PITTSFIELD	—	—	5,085.19	2,272.56	4,423.99	1,810.00	1,303.23	—	1,433.38	2,154.24	1,176.73
EVERETT	—	639.42	9,547.19	—	4,732.56	4,671.82	2,807.70	—	—	—	990.98
HAYBURN	—	—	5,328.24	2,443.40	2,454.63	4,671.82	3,509.29	—	—	—	818.36
FTCHBURG	—	234.22	2,575.24	2,436.52	4,838.34	2,339.53	1,270.03	—	28,598.22	—	1,868.04
CHICOPEE	—	—	3,929.80	300.00	4,584.80	3,500.00	3,213.00	—	14,818.37	1,537.24	1,808.19
CHILSEA	—	38.44	4,186.64	—	4,492.75	2,350.20	11,397.31	—	23,296.80	448.00	1,038.98
SALEM	—	148.76	1,336.58	—	2,136.93	3,183.96	5,099.76	—	6,839.86	2,372.58	1,665.32
WALTHAM	—	115.64	1,456.89	2,046.41	2,806.08	2,494.23	1,524.33	—	4,253.99	1,285.62	983.25
TAUNTON	—	6.78	1,861.26	3,990.57	3,990.57	5,999.27	—	—	13,876.32	500.00	468.61
REVERE	—	—	3,869.01	2,399.96	4,046.00	—	—	—	—	256.00	1,547.44
BEVERLY	—	—	4,972.35	—	2,316.38	3,500.00	6,548.83	—	4,370.07	—	895.02
NORFOLK	—	64.12	4,434.29	2,562.19	1,325.00	487.95	973.05	283.75	—	—	1,547.44
NORTHAMPTON	—	688.54	1,673.74	2,609.62	1,504.86	11,642.58	296.91	3,387.78	—	—	656.60
GLOUCESTER	—	243.00	2,109.86	3,698.46	2,360.10	4,739.32	3,236.60	—	4,183.68	291.00	76.30
LEOMINSTER	—	—	1,224.97	—	1,284.86	156.00	1,242.36	94.00	—	900.00	150.00
NORTH ADAMS	—	—	2,434.66	—	2,434.66	—	1,242.36	—	—	794.75	235.56
ATTLEBORO	—	297.00	1,201.95	477.27	1,570.11	5,015.22	3,617.98	1,608.28	—	350.00	466.07
PEABODY	—	—	3,266.50	1,819.73	1,966.74	5,223.45	5,223.45	1,970.96	—	180.00	197.03
GARDNER	—	—	1,000.00	236.17	1,419.22	1,036.41	1,833.54	—	—	65.00	299.82
WOBURN	—	456.51	500.00	6.15	1,339.20	326.16	—	—	—	56.00	815.08
WESTFIELD	—	—	1,273.99	—	1,600.53	526.62	1,971.01	343.91	—	—	—
MARLBOROUGH	—	236.86	1,194.09	546.60	1,994.06	117.50	9,848.23	—	800.00	—	—
NEWBURYPORT	—	—	297.00	—	665.34	2,294.18	2,657.97	—	—	—	—
39 Cities	\$10,224.87	\$9,810.75	\$443,469.65	\$152,763.71	\$221,411.58	\$173,188.64	\$243,668.87	\$9,008.09	\$307,843.04	\$30,422.29	\$84,532.52

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1940	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON	770,816	\$4,747,007.00	\$1,817,805.76	\$2,928,951.24	\$250.00
WORCESTER	193,694	911,571.35	506,578.26	395,569.15	9,423.94
SPRINGFIELD	149,554	906,285.21	233,072.18	656,254.87	16,958.16
FALL RIVER	115,428	279,273.53	176,372.53	98,371.43	4,529.57
CAMBRIDGE	110,879	746,457.44	228,116.72	518,340.72	-
NEW BEDFORD	110,341	428,256.09	192,046.85	218,696.58	17,512.66
SOMERVILLE	102,177	479,376.40	154,185.02	325,191.38	-
LOWELL	101,389	323,900.16	181,940.79	134,913.06	7,046.31
LYNN	98,123	471,287.24	203,421.49	254,980.25	12,885.50
LAWRENCE	84,323	389,471.89	178,242.81	199,911.88	11,317.20
QUINCY	75,810	450,556.98	126,519.71	319,565.41	4,471.86
NEWTON	69,873	406,698.58	121,700.01	284,998.57	-
MEDFORD	63,083	258,895.07	85,569.70	169,075.37	4,250.00
BROCKTON	62,343	322,717.11	111,319.87	202,264.55	9,132.69
MALDEN	58,010	252,862.52	79,030.87	170,391.41	3,440.24
HOLYOKE	53,750	207,071.36	70,746.83	120,423.02	15,901.51
PITTSFIELD	49,684	132,193.81	45,946.09	85,941.96	305.76
EVERETT	46,784	172,758.91	64,790.56	107,818.35	150.00
HAVERHILL	46,752	134,023.55	78,835.64	47,453.48	7,734.43
FITCHBURG	41,824	135,917.93	63,518.76	70,915.17	1,484.00
CHICOPEE	41,664	98,706.20	48,972.16	49,734.04	-
CHELSEA	41,259	139,244.01	44,230.56	94,963.45	50.00
SALEM	41,213	177,951.82	71,469.04	106,482.78	-
WALTHAM	40,020	185,048.20	59,906.80	125,141.40	-
TAUNTON	37,395	103,607.06	54,129.43	42,480.26	6,997.37
REVERE	34,405	90,592.57	32,245.59	57,746.98	600.00
BEVERLY	25,537	98,626.53	49,433.91	48,490.62	702.00
MELROSE	25,333	92,625.14	28,327.70	64,297.44	-
NORTHAMPTON	24,794	44,996.26	19,562.99	23,767.75	1,665.52
GLOUCESTER	24,046	87,978.27	37,423.13	50,155.14	400.00
LEOMINSTER	22,226	70,170.48	31,272.51	38,169.97	728.00
NORTH ADAMS	22,213	47,545.78	19,491.75	26,015.44	2,038.59
ATTLEBORO	22,071	44,863.56	36,137.98	8,693.71	31.87
PEABODY	21,711	78,938.45	38,029.88	40,908.57	-
GARDNER	20,206	57,151.52	34,398.89	22,752.63	-
WOBURN	19,751	42,567.27	21,538.49	21,028.78	-
WESTFIELD	18,793	34,861.96	20,375.27	14,066.69	420.00
MARLBOROUGH	15,154	35,395.78	16,623.07	18,772.71	-
NEWBURYPORT	13,916	33,710.20	15,534.09	18,176.11	-
39 Cities	2,916,344	\$13,721,163.19	\$5,398,863.69	\$8,181,872.32	\$140,427.18

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION			
						School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON	\$1,817,805.76	\$677,544.27	\$4,987.60	\$743,970.80	\$69,865.61	\$207,921.85	\$93,850.86	\$19,664.77	—
WORCESTER	506,578.26	77,616.39	84,747.99	258,210.94	1,658.75	62,986.41	8,465.04	12,892.74	—
SPRINGFIELD	323,072.18	35,240.50	41,745.97	78,268.78	1,770.00	23,452.96	2,700.04	8,896.82	—
FALL RIVER	176,372.53	31,023.82	32,449.41	83,261.47	1,046.25	25,452.96	2,712.35	2,432.07	—
CAMBRIDGE	228,116.72	33,287.78	11,329.73	118,786.02	331.69	45,985.74	11,063.67	7,382.09	—
NEW BEDFORD	192,046.85	35,721.44	18,351.86	105,768.09	1,095.39	24,464.55	1,440.00	5,205.52	—
SOMERVILLE	154,185.02	19,926.53	27,499.31	76,384.46	1,182.08	21,894.05	5,950.00	5,348.59	—
LYNN	181,940.79	56,116.28	72,115.46	23,060.79	2,349.84	18,470.79	1,762.26	7,900.30	—
LOWELL	203,421.49	29,475.09	29,145.95	112,260.39	705.75	25,934.31	1,500.00	4,400.00	—
LAWRENCE	178,242.81	53,433.13	7,454.21	92,658.25	5,513.44	11,035.20	4,402.00	3,563.50	\$165.10
QUINCY	126,519.71	25,055.74	11,454.51	69,906.06	545.46	15,219.47	2,265.92	2,072.55	—
NEWTON	121,700.01	21,055.23	5,201.94	63,826.87	391.75	30,624.22	600.00	—	—
MEDFORD	85,569.70	13,100.66	5,190.96	44,629.16	2,778.00	19,008.92	300.00	562.00	—
BROCKTON	111,319.87	14,784.09	14,016.73	65,279.80	500.00	12,201.75	2,040.00	2,497.50	—
MALDEN	79,030.87	16,395.20	6,836.45	44,642.82	348.25	10,208.15	600.00	—	—
HOLYOKE	70,746.83	25,930.89	2,267.99	27,710.86	923.94	7,331.27	3,385.54	4,031.88	—
PITTSFIELD	45,946.09	8,419.64	8,115.25	14,631.21	826.58	8,323.36	2,550.00	2,244.51	—
EVERETT	64,790.56	2,792.64	2,792.64	37,421.09	632.95	14,126.10	200.00	2,899.70	—
HAVERHILL	78,835.64	15,296.15	15,296.15	39,809.17	329.75	10,663.01	534.00	1,680.35	—
FITCHBURG	63,518.16	4,912.61	1,401.40	33,562.66	390.30	13,311.18	1,200.00	3,740.61	199.42
CHICOOPEE	48,972.16	11,661.97	1,312.82	22,545.67	96.25	9,741.96	1,319.96	2,293.53	—
CHELSEA	44,280.56	10,335.49	2,754.35	18,127.97	231.75	8,884.00	2,535.50	1,361.50	—
SALEM	71,469.04	9,647.52	21,152.35	35,413.54	294.75	3,960.88	600.00	400.00	—
WALTHAM	59,906.80	7,671.39	4,494.94	34,000.21	—	9,986.23	1,500.00	2,254.03	—
TAUNTON	54,129.43	2,795.55	1,873.96	39,892.45	—	6,859.89	700.00	1,766.33	—
REVERLY	32,245.59	8,042.55	1,062.97	24,296.53	201.00	13,016.52	1,000.00	200.00	—
BEVERLY	49,433.91	11,243.38	1,915.23	16,467.84	309.60	3,100.00	166.67	833.61	—
MELROSE	28,327.70	5,568.36	1,915.23	16,467.84	278.00	6,937.05	1,150.00	800.00	—
NORTHAMPTON	19,562.99	6,915.66	361.23	8,486.33	117.68	3,629.89	800.00	—	—
GLoucester	37,423.13	8,077.43	1,278.58	23,519.55	148.50	3,920.00	680.45	1,229.54	—
LEONMINSTER	31,272.51	6,453.63	4,296.66	18,413.73	175.75	4,527.26	2,061.15	134.75	—
NORTH ADAMS	19,491.75	4,351.56	1,998.84	6,242.94	271.71	5,656.81	800.00	1,800.00	—
ATTLEBORO	36,137.98	3,490.20	1,335.75	22,783.51	175.75	6,955.12	1,488.68	1,500.00	—
PLANTAGH	38,029.88	6,455.04	2,285.36	19,000.47	345.21	6,906.58	1,200.00	1,023.92	—
GARDNER	24,393.69	5,414.64	394.61	19,229.14	230.00	4,721.10	1,000.00	269.00	—
WOBURN	21,338.49	3,645.67	1,103.84	9,641.63	127.25	2,415.09	1,150.00	628.45	—
WINDHAM	20,375.27	3,741.66	3,314.62	8,882.70	242.75	2,830.00	600.00	400.00	—
WINDFIELD	16,693.07	3,538.98	1,683.68	7,341.66	128.75	908.32	850.00	600.00	—
MALDENBOROUGH	15,554.09	2,309.23	149.20	10,588.15	129.19	—	—	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—	—
39 Cities	\$5,398,863.69	\$1,314,420.57	\$452,408.38	\$2,487,847.73	\$96,755.17	\$761,896.07	\$167,649.29	\$117,338.88	\$547.60

TABLE VII. — *Maintenance of Departments* — Continued.
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	\$2,928,951.24	\$649,598.69	\$183,858.41	\$1,455,562.66	\$639,931.48
WORCESTER	395,569.15	136,572.89	—	183,996.92	74,999.34
SPRINGFIELD	656,254.87	141,738.31	—	407,962.92	106,553.64
FALL RIVER	98,371.43	2,378.77	—	86,820.24	9,172.42
CAMBRIDGE	518,340.72	28,632.80	64,578.58	353,542.98	71,586.36
NEW BEDFORD	218,696.58	48,363.98	—	129,929.16	40,403.44
SOMERVILLE	325,191.38	11,426.20	59,515.28	230,799.53	23,450.37
LOWELL	134,913.06	10,830.80	—	108,021.45	16,060.81
LYNN	254,980.25	64,486.50	—	164,945.01	25,548.74
LAWRENCE	199,911.88	15,295.91	—	169,228.80	15,387.17
QUINCY	319,565.41	59,018.15	28,143.14	162,016.87	70,387.25
NEWTON	284,998.57	63,460.16	25,927.37	134,891.07	60,719.97
MEDFORD	169,075.37	9,538.25	36,730.41	98,753.88	24,052.83
BROCKTON	202,264.55	78,312.94	—	111,142.19	12,809.42
MALDEN	170,391.41	10,210.11	33,769.67	104,998.89	21,412.74
HOLYOKE	120,423.02	6,200.00	—	93,388.75	20,834.27
PITTSFIELD	85,941.96	53,491.89	—	21,850.00	10,600.07
EVERETT	107,818.35	13,242.44	27,247.44	53,733.10	13,595.37
HAVERHILL	47,453.48	6,048.50	—	34,305.14	7,099.84
FITCHBURG	70,915.17	28,531.09	—	31,981.22	10,402.86
CHICOPEE	49,734.04	3,083.73	—	43,535.31	3,115.00
CHELSEA	94,963.45	7,569.04	24,029.24	37,499.00	25,866.17
SALEM	106,482.78	33,770.93	—	48,719.48	23,992.37
WALTHAM	125,141.40	11,567.11	15,942.03	74,020.11	23,612.15
TAUNTON	42,480.26	25,684.56	—	7,239.81	9,555.89
REVERE	57,746.98	9,757.66	20,038.67	27,950.65	—
BEVERLY	48,490.62	11,419.38	—	23,825.50	13,245.74
MELROSE	64,297.44	11,703.60	14,760.82	30,928.12	6,904.90
NORTHAMPTON	23,767.75	11,386.00	—	4,174.98	8,206.77
GLOUCESTER	50,155.14	28,135.17	—	14,319.97	7,700.00
LEOMINSTER	38,169.97	22,406.47	—	5,790.74	9,972.76
NORTH ADAMS	26,015.44	14,509.48	—	7,816.50	3,689.46
ATTLEBORO	8,693.71	4,778.77	—	2,189.09	1,725.85
PEABODY	40,908.57	33,135.34	—	6,183.23	1,590.00
GARDNER	22,752.63	10,504.82	—	12,247.81	—
WOBURN	21,028.78	2,175.97	11,499.71	4,077.10	3,276.00
WESTFIELD	14,066.69	6,089.53	—	2,477.16	5,500.00
MARLBOROUGH	18,772.71	14,420.57	—	4,352.14	—
NEWBURYPORT	18,176.11	499.71	—	14,678.00	2,998.40
39 Cities	\$8,181,872.32	\$1,699,976.22	\$546,040.77	\$4,509,895.48	\$1,425,959.85

TABLE VII. — Maintenance of Departments — Continued.
4. Highways.

CITIES.	Population of 1940	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	770,816	\$3,712,917.89	\$152,037.68	\$1,523,276.18	\$164,733.53	\$708,594.33	\$15,669.89	\$935,646.16	\$213,960.12
WORCESTER	193,694	681,986.33	26,859.84	143,234.99	12,451.62	168,280.86	3,761.61	269,286.05	58,131.36
SPRINGFIELD	149,554	502,778.42	—	141,986.90	9,775.37	80,243.31	—	253,745.89	17,026.95
FALL RIVER	115,428	233,258.46	4,007.48	99,727.21	6,106.67	4,726.25	—	115,934.46	2,756.39
CAMBRIDGE	456,554.99	13,018.77	272,785.25	33,798.21	12,160.54	19,536.27	—	132,280.41	4,672.35
NEW BEDFORD	110,341	262,569.95	19,761.16	115,652.49	7,822.44	14,482.97	—	102,410.74	7,058.75
SOMERVILLE	102,177	244,497.64	10,542.39	115,240.15	14,482.97	14,482.97	—	89,357.92	7,058.75
LYNN	101,389	328,872.98	8,990.02	163,735.63	—	40,422.03	—	115,000.90	6,522.30
LOWELL	98,123	302,872.63	6,716.22	47,465.77	2,995.73	34,569.44	—	205,397.94	5,727.53
LAWRENCE	84,323	322,485.35	10,162.03	145,667.53	7,055.00	35,589.25	—	122,534.56	1,467.98
QUINCY	75,810	316,688.57	6,995.37	107,150.74	7,289.57	72,170.47	—	112,634.05	10,548.37
NEWTON	69,873	618,339.72	12,843.11	266,367.59	16,474.81	106,664.07	33,623.85	161,229.76	21,136.53
MEDFORD	62,343	254,047.61	9,814.56	113,131.74	8,374.93	48,537.54	8,460.17	51,185.10	3,471.79
BROCKTON	58,010	180,731.62	13,624.72	72,047.40	3,462.00	20,862.65	350.00	57,168.96	18,293.05
MALDEN	53,750	199,999.08	11,600.65	68,553.36	1,331.58	16,735.56	7,048.46	39,588.29	8,554.28
HOLYOKE	49,684	97,322.66	1—	32,458.28	3,462.00	19,999.63	—	87,985.23	2,650.03
PITTSFIELD	46,784	198,832.22	8,998.26	91,278.80	1,363.02	17,225.79	—	53,590.34	7,055.53
EVERETT	46,752	154,665.01	5,468.41	23,466.74	2,429.92	26,815.34	—	48,194.82	1,667.84
HAYVERHILL	41,824	118,832.22	1—	73,018.60	—	37,031.27	—	62,728.48	284.53
FITCHBURG	41,664	89,019.38	6,766.23	159,798.88	1,836.17	14,733.41	409.47	43,293.45	967.79
CHICOPEE	41,264	89,019.38	6,766.23	159,798.88	1,836.17	14,733.41	—	43,293.45	1,855.96
CHELSEA	41,259	117,116.30	4,732.11	60,938.30	19,087.51	3,587.41	—	69,987.69	1,156.93
SALEM	41,213	244,317.38	8,793.55	123,616.89	1,471.10	21,724.81	—	41,141.22	7,540.65
WALTHAM	40,020	118,365.20	5,067.41	40,635.13	1,471.10	21,724.81	—	32,500.00	2,931.25
TAUNTON	37,395	108,445.24	4,663.97	57,027.87	1,798.20	7,523.95	—	35,148.80	230.22
REVERE	34,405	69,358.25	—	25,968.04	—	7,010.19	—	72,230.30	1,913.09
BEVERLY	25,537	152,232.52	2,345.58	57,116.23	—	20,141.24	1,486.08	34,084.42	2,053.30
MILFORD	25,323	91,653.12	—	26,954.74	8,130.76	20,434.90	—	29,808.02	2,783.90
NORTHAMPTON	24,794	98,212.01	4,203.01	45,267.92	1,597.88	12,551.28	—	26,949.05	2,789.83
GLoucester	24,734	130,921.11	4,257.61	51,264.10	1,049.88	17,594.82	3,299.40	38,133.62	1,998.87
LEOMINSTER	22,226	130,734.03	5,236.79	72,484.57	300.00	16,985.64	—	32,507.14	775.72
NORTH ADAMS	22,213	109,923.29	1—	45,821.76	4,973.40	6,672.66	—	13,057.63	258.38
ATLANTON	22,071	81,261.15	—	40,476.27	829.36	10,605.80	—	22,947.60	799.09
PEABODY	21,711	63,973.69	3,223.84	36,828.04	—	12,654.76	—	21,788.40	1,676.37
GARDNER	20,206	80,617.67	4,130.10	40,086.12	—	12,654.76	—	13,000.00	1,990.30
WOBURN	19,751	40,940.01	1—	15,460.13	38.81	1,976.30	—	21,788.40	487.85
WESTFIELD	18,793	73,902.87	1—	51,018.16	316.40	13,578.01	—	13,000.00	1,990.30
MARLBOROUGH	15,154	84,612.97	4,436.44	42,438.69	—	16,111.89	—	19,377.39	614.31
NEWBURYPORT	13,916	63,340.82	2,427.77	25,727.56	1,399.92	10,048.92	3,744.95	—	—
39 Cities	2,916,344	\$11,400,862.36	\$382,625.08	\$4,682,123.83	\$319,544.48	\$1,790,944.16	\$77,853.88	\$3,722,524.00	\$425,246.93

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1940	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Reimbursed to Cities and Towns	F. AID TO DEPENDENT CHILDREN		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	Reimbursed to Cities and Towns			
BOSTON	770,816	\$18,353,981.52	\$933,041.73	\$775,738.05	\$3,691,028.02	\$211,379.28	\$3,178,927.26	\$321.79	\$5,881,166.33	\$3,277,067.88	\$405,321.18
WORCESTER	193,094	3,004,707.79	149,210.66	151,907.72	863,745.47	46,157.92	366,160.53	—	1,338,529.92	688,995.57	—
SPRINGFIELD	139,554	2,119,436.14	90,442.36	122,473.31	481,148.90	17,620.99	269,700.68	—	1,138,042.71	—	—
FALL RIVER	115,428	1,509,162.55	31,403.78	74,851.39	335,307.54	16,232.91	145,246.47	—	740,354.27	165,733.65	—
CAMBRIDGE	110,879	2,243,480.61	39,321.96	72,346.08	718,753.75	79,809.01	299,878.96	—	644,069.19	389,310.66	—
NEW BEDFORD	110,341	1,558,893.55	22,017.22	54,610.67	305,154.50	14,494.37	144,539.37	—	1,016,467.42	—	—
SOMERVILLE	102,177	1,205,453.88	44,152.44	24,510.42	40,253.46	18,461.26	174,638.57	—	526,633.93	—	—
LOWELL	101,389	1,689,762.38	24,523.23	89,247.01	440,461.89	24,459.09	205,048.58	—	905,422.01	—	—
LYNN	98,123	1,671,545.68	43,243.23	46,063.48	434,847.14	21,244.47	151,084.88	—	975,062.48	—	—
LAWRENCE	83,823	966,959.16	10,956.23	133,802.77	154,832.87	11,853.24	96,832.36	—	584,708.29	—	—
QUINCY	75,510	1,245,259.98	25,082.57	7,788.32	93,618.82	12,643.41	121,867.87	—	379,959.45	—	—
NEWTON	69,873	820,371.90	29,321.95	12,871.25	169,182.96	7,168.42	83,671.04	—	258,508.85	—	—
MEDFORD	63,083	808,789.80	21,288.25	9,317.33	306,611.22	28,952.11	107,084.73	—	794,651.12	—	—
BROCKTON	62,343	1,265,309.64	31,840.84	51,200.25	265,231.62	14,513.08	93,625.33	—	423,505.79	—	—
MALDEN	58,010	947,448.91	26,920.97	18,704.99	310,131.84	74,499.99	62,878.84	—	390,092.33	—	—
HOLYOKE	53,750	741,529.87	18,738.84	56,449.97	198,443.77	14,926.12	74,744.94	—	353,793.68	—	—
PITTSFIELD	49,684	720,148.49	29,525.93	22,579.71	233,430.49	4,054.15	133,776.33	1,969.59	266,767.15	—	—
EVERETT	46,784	808,834.41	30,825.00	—	340,263.53	19,997.36	124,786.20	—	326,129.44	—	—
HAVERTHILL	46,752	1,150,883.17	30,826.19	47,351.65	155,798.15	8,541.40	124,786.20	—	283,081.05	—	—
FITCHBURG	41,664	786,574.80	16,593.04	18,187.22	139,064.10	6,862.38	43,304.44	—	528,089.75	—	—
CHICPEE	41,624	452,277.84	20,296.15	18,563.04	128,763.22	12,898.04	75,873.33	—	208,984.37	—	—
CHELSEA	41,259	708,059.17	17,248.90	—	338,079.09	18,443.71	123,638.03	—	185,908.53	—	—
SALM	41,213	657,451.88	14,162.90	24,578.05	190,699.15	26,085.98	74,445.37	—	210,649.44	—	—
WALTHAM	40,020	503,486.93	7,140.68	17,299.79	127,249.26	11,552.58	57,103.57	—	326,129.44	—	—
TAUNTON	37,395	603,414.48	16,956.69	22,880.75	152,289.00	4,638.09	139,960.43	—	266,689.52	—	—
REVERLY	34,405	541,562.53	21,435.41	—	275,661.14	7,661.74	68,735.30	—	160,053.11	—	—
BEVERLY	32,537	373,135.66	13,772.65	17,650.51	119,239.34	4,938.45	57,481.60	—	168,068.94	—	—
MELROSE	28,333	236,156.40	5,950.60	—	57,010.03	21,161.80	23,522.63	—	128,511.34	—	—
NORTHAMPTON	24,704	225,608.29	5,748.74	10,394.75	50,658.01	2,417.05	20,879.11	—	135,510.62	—	—
GLoucester	24,046	459,625.45	12,150.59	29,671.92	105,169.31	5,704.38	45,212.74	—	256,500.09	—	—
LEOMINSTER	23,926	391,072.91	5,975.61	12,624.31	57,851.27	6,763.75	22,350.00	—	186,207.97	—	—
NORTH ADAMS	22,213	362,007.52	8,276.58	8,370.53	104,093.78	1,533.74	48,076.92	—	191,655.97	—	—
ATLANTON	22,071	296,499.75	7,512.62	6,438.62	46,429.82	7,943.03	37,850.81	—	166,283.63	24,034.24	—
PEABODY	22,071	454,913.78	14,777.33	20,597.31	114,458.17	9,217.49	54,306.59	—	139,388.98	102,167.91	—
GARDNER	20,206	162,700.34	4,609.88	3,094.24	29,918.75	6,583.98	21,875.03	—	98,974.72	—	—
WOBURN	19,751	210,519.32	5,320.39	5,180.80	34,092.44	6,532.31	51,027.54	—	104,448.74	—	—
WHEELFORD	18,793	215,202.05	6,337.42	9,382.57	32,284.01	3,186.21	17,801.67	—	163,294.14	—	—
MAHAROUGH	15,164	247,394.00	1,029.03	8,851.00	35,404.84	2,538.54	19,275.85	—	177,895.07	—	—
NEWBURYPORT	13,916	307,406.53	5,054.10	12,219.14	82,235.26	2,847.99	27,194.97	—	—	—	—
39 Cities	2,916,344	\$51,287,022.66	\$1,842,793.26	\$2,024,542.94	\$12,156,855.46	\$931,531.07	\$6,935,954.63	\$2,291.38	\$21,204,718.73	\$5,775,658.60	\$412,676.59

Includes the following expenses: Institutions Department, Child Welfare Division, \$353,250.07; Steamer "Stephen J. O'Meara" \$46,724.90; Children's excursions, \$5,346.21.

TABLE VII. — *Maintenance of Departments — Continued.*
6. *Soldiers' Benefits.*

CITIES.	Population of 1940	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	770,816	\$638,244.72	\$88,093.60	\$49,628.50	\$58,841.50	\$5,254.78	\$441,426.34
WORCESTER	193,694	202,577.78	19,978.00	14,385.38	18,662.44	864.88	148,687.08
SPRINGFIELD	149,554	129,390.20	8,900.38	9,599.00	9,207.00	1,781.56	99,902.26
FALL RIVER	115,428	85,128.33	9,528.41	8,359.00	7,272.00	886.00	59,072.92
CAMBRIDGE	110,879	108,848.06	7,849.09	12,982.24	13,411.00	600.00	74,005.73
NEW BEDFORD	110,341	82,100.62	4,587.80	7,979.00	7,979.00	863.37	63,190.45
SOMERVILLE	102,177	83,249.82	15,796.83	6,887.00	8,559.50	100.00	51,906.49
LOWELL	101,389	140,615.90	12,275.31	10,058.00	3,605.28	921.98	113,755.61
LYNN	98,123	83,846.16	9,200.04	9,053.00	8,735.28	1,266.47	55,586.37
LAWRENCE	84,323	73,685.92	4,976.43	5,220.00	3,695.00	300.00	59,494.49
QUINCY	75,810	48,278.68	998.00	1,948.00	3,609.50	300.00	41,423.18
NEWTON	69,873	32,954.23	4,510.70	4,352.00	1,870.00	28,743.16	29,318.00
MEDFORD	63,083	43,003.20	4,510.70	4,352.00	4,822.50	—	52,057.82
BROCKTON	62,343	62,975.70	2,838.38	5,045.00	2,865.50	369.00	33,749.14
MALDEN	58,010	40,117.09	2,506.95	2,838.50	717.50	305.00	29,502.81
HOLYOKE	53,750	42,458.59	5,691.78	4,248.00	2,540.00	478.00	36,964.34
PITSFIELD	49,684	50,229.36	4,272.02	2,467.50	6,177.50	348.00	34,870.32
EVERETT	46,784	55,979.21	4,187.54	3,680.00	3,132.50	308.85	45,580.22
HAYRHILL	46,752	776.52	—	1,880.00	2,745.00	246.50	35,580.22
FITCHBURG	41,864	26,015.19	4,544.02	3,900.00	1,840.00	200.00	16,531.17
CHICOPEE	41,664	42,305.98	2,906.06	2,250.00	1,720.00	400.00	35,029.92
CHELSEA	41,259	41,559.56	2,938.09	2,688.00	4,775.00	1,069.10	30,989.37
SALISBURY	41,213	47,393.46	2,578.67	3,877.00	4,050.00	400.00	36,487.79
WALHAM	40,020	20,817.89	1,091.05	1,161.00	615.00	—	17,609.84
TAUNTON	37,395	37,500.92	1,001.05	1,355.00	936.00	138.00	34,632.92
REVERE	34,405	34,472.91	3,652.84	3,567.50	2,587.50	200.00	24,465.07
BEVERLY	25,537	8,366.30	—	1,208.95	990.00	100.00	6,067.35
MELROSE	25,333	26,460.47	1,387.89	994.00	498.00	100.00	23,524.58
NORTHAMPTON	24,794	33,555.00	4,380.29	2,187.00	6,295.00	188.32	26,585.29
GLOUCESTER	24,046	39,655.64	4,522.28	4,900.00	2,575.00	232.00	27,426.36
LEOMINSTER	22,926	19,840.56	710.57	1,470.00	1,740.00	—	5,919.99
NORTH ADAMS	22,913	17,880.74	2,238.34	850.00	1,910.00	300.00	12,582.40
ATTLEBORO	21,711	18,358.43	2,239.85	1,286.00	1,766.00	100.00	13,972.58
PEABODY	21,711	24,027.64	2,263.24	910.00	210.00	100.00	20,544.40
GARDNER	20,206	13,371.01	1,726.13	1,090.00	1,940.00	99.00	8,515.88
WOBURN	19,751	10,423.91	53.80	530.00	1,633.00	—	8,207.11
WESTFIELD	18,793	5,370.25	—	250.00	—	122.00	4,998.25
MARLBOROUGH	18,154	24,629.47	1,200.00	2,110.00	3,028.50	187.00	17,503.97
NEWBURYPORT	13,916	22,364.50	1,020.10	1,455.00	649.17	100.00	19,140.23
39 Cities	2,916,344	\$2,550,582.54	\$242,778.09	\$200,069.57	\$203,826.89	\$19,436.79	\$1,884,471.20

TABLE VII. — Maintenance of Departments — Continued.
7. Schools.

CITIES.	Population of 1940	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	770,816	\$16,151,760.35	\$75,344.00	\$473,126.13	\$134,810.41	\$12,508,299.04	\$474,014.73	\$47,513.34	—
WORCESTER	193,694	3,787,148.32	14,100.00	38,349.73	12,494.04	3,028,419.03	115,297.16	—	—
SPRINGFIELD	149,554	3,196,919.83	19,257.12	48,421.63	6,462.85	2,333,029.30	95,224.15	754.56	754.56
FALL RIVER	115,428	1,354,111.08	7,222.59	21,152.50	5,938.47	1,040,112.85	35,066.02	1,334.21	1,334.21
CAMBRIDGE	110,879	1,905,729.74	12,700.00	37,708.00	7,543.75	1,507,522.51	78,015.49	409.30	409.30
NOW BEDFORD	110,341	1,469,480.12	8,640.59	24,660.09	6,505.94	1,160,462.61	46,980.62	5,480.00	5,480.00
SENEVILLE	102,417	1,623,092.39	9,719.72	12,582.42	4,328.94	1,293,228.20	41,785.79	597.18	597.18
LOWELL	101,389	1,172,672.26	6,267.14	13,892.19	4,105.40	908,378.46	20,692.01	1,970.04	1,970.04
LYNN	98,123	1,570,990.19	13,870.00	17,040.22	5,710.66	1,158,938.98	81,247.02	2,229.76	2,229.76
LAWRENCE	84,823	1,252,104.32	5,875.18	10,480.37	4,377.31	997,160.32	36,942.19	2,454.14	2,454.14
QUINCY	75,810	1,291,787.27	11,100.00	17,329.04	5,237.43	987,160.32	74,262.76	1,678.20	1,678.20
NEWTON	69,873	1,726,429.43	12,166.66	23,324.04	7,155.65	1,217,480.36	74,584.06	2,208.52	2,208.52
MEDFORD	63,083	1,130,908.12	6,777.00	13,641.90	4,196.30	879,876.08	44,032.73	1,880.46	1,880.46
BROCKTON	62,343	899,309.31	6,000.00	12,081.20	4,612.53	606,054.91	42,596.39	235.47	235.47
MALDEN	58,010	814,790.65	6,000.00	5,980.49	4,689.47	605,820.45	37,245.04	53.20	53.20
PITTSFIELD	49,684	820,662.10	6,000.00	16,076.01	6,042.16	620,611.76	47,385.07	1,679.55	1,679.55
EVERETT	46,784	845,965.93	8,000.00	8,403.76	2,129.25	649,810.68	40,174.37	523.74	523.74
HAVERHILL	46,752	703,065.84	5,075.00	5,287.88	3,042.16	521,159.54	53,527.25	1,742.47	1,742.47
FITCHBURG	41,824	588,532.83	5,400.00	8,488.08	2,019.00	403,240.70	30,784.57	1,617.74	1,617.74
CHICPEE	41,664	678,602.50	6,500.00	8,518.20	2,170.47	483,290.42	44,336.53	8,634.87	8,634.87
CHELSEA	41,259	643,592.82	5,835.00	5,890.71	821.44	508,249.49	18,461.93	25,829.20	25,829.20
SALEM	41,213	534,674.40	4,700.00	10,159.73	1,517.59	392,112.99	25,829.20	1,291.88	1,291.88
WALTHAM	40,020	665,321.34	5,000.00	6,183.12	2,482.41	496,383.54	39,230.80	1,535.84	1,535.84
TAUNTON	37,395	528,587.02	5,700.00	5,102.00	987.27	389,074.06	32,812.68	598.44	598.44
BEVERLY	34,405	681,147.14	6,000.00	7,919.47	2,749.39	536,838.67	18,864.50	335.38	335.38
REVERE	25,573	494,821.99	5,005.77	8,069.80	2,927.48	374,276.14	19,903.64	2,568.52	2,568.52
MELROSE	25,353	405,705.77	5,300.00	3,300.00	1,292.47	312,743.82	13,997.79	250.05	250.05
NORTHAMPTON	24,794	399,038.72	5,000.00	6,619.43	1,542.52	271,661.74	24,824.79	—	—
GLoucester	24,046	399,705.88	5,250.00	4,476.40	1,896.82	278,817.66	14,305.55	3,051.02	3,051.02
LEOMINSTER	22,226	340,020.98	4,600.00	4,339.87	2,279.13	238,146.89	24,147.11	94.40	94.40
NORTH ADAMS	22,213	311,421.49	4,840.94	3,028.47	1,773.19	229,207.38	16,311.62	30.81	30.81
ATTLEBORO	22,071	330,170.32	4,200.00	6,706.65	1,582.97	238,008.75	18,332.04	3,409.58	3,409.58
PEABODY	21,711	355,044.80	5,000.00	3,000.00	1,329.80	239,898.80	8,137.85	2,786.47	2,786.47
GARDNER	20,906	207,038.23	3,867.75	3,396.84	1,119.63	150,372.92	10,118.37	4,252.85	4,252.85
WOBURN	18,751	286,430.38	4,700.00	5,705.00	1,698.81	233,127.94	18,455.31	1,111.80	1,111.80
WESTFIELD	18,793	382,656.91	4,000.00	4,398.28	1,137.42	146,496.59	8,825.43	4,133.89	4,133.89
MARLBOROUGH	15,154	205,128.10	4,000.00	2,650.00	1,135.78	144,157.30	11,519.80	260.55	260.55
NEWBURPORT	13,916	195,435.20	4,000.00	2,650.00	1,135.78	144,157.30	11,519.80	260.55	260.55
39 Cities	2,916,344	\$51,166,294.25	\$345,339.46	\$915,815.01	\$265,794.30	\$39,004,672.07	\$1,879,521.40	\$125,288.05	\$125,288.05

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Ttuants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$32,441.84	\$23,346.87	\$876,633.04	\$519,870.79	\$732,374.88	\$40,793.01	\$2,986.04	\$80,206.23
WORCESTER	10,935.45	1,725.58	232,471.31	119,980.89	169,891.20	9,643.26	3,365.00	30,453.07
SPRINGFIELD	27,809.17	1,647.47	228,126.92	111,083.42	164,069.69	22,622.62	—	136,165.48
FALL RIVER	8,690.00	—	105,747.03	41,320.43	73,729.91	637.14	2,300.00	11,584.98
CAMBRIDGE	2,273.50	219.71	126,222.32	58,517.86	31,292.16	2,053.49	—	40,326.74
NEW BEDFORD	5,118.50	389.84	105,772.78	57,739.16	29,437.42	2,339.20	150.00	20,865.07
SOMERVILLE	926.00	189.43	108,104.77	56,270.33	85,330.56	243.49	—	4,902.74
LOWELL	850.00	282.28	110,730.12	41,456.87	44,508.35	—	150.00	20,252.26
LYNN	10,611.14	795.42	145,322.50	77,274.94	34,678.43	72.26	—	13,463.58
LAWRENCE	20.00	594.00	95,619.86	35,102.37	62,139.31	4,281.08	—	7,282.94
QUINCY	11,534.60	399.71	78,376.36	60,675.68	38,591.56	—	—	4,131.01
NEWTON	4,530.88	247.71	101,374.75	62,501.14	106,850.16	24,964.14	1,800.00	87,766.69
MEDFORD	2,200.00	678.29	82,787.39	39,997.91	26,314.22	671.94	—	21,504.02
BROCKTON	6,811.46	575.15	65,254.58	42,939.70	25,406.82	7,139.24	—	7,708.76
MALDEN	—	533.43	51,905.60	36,097.32	37,844.17	4,707.74	—	800.11
HOLYOKE	9,268.00	197.17	60,697.43	30,657.82	34,642.89	1,565.09	30.00	11,684.57
PITTSFIELD	15,599.93	180.59	60,491.19	38,891.95	43,939.82	—	—	3,517.93
EVERETT	—	1,114.27	66,544.47	30,994.16	31,729.62	46.25	—	5,339.55
HAVERHILL	13,134.71	1,167.44	40,489.11	30,827.93	15,751.73	1,214.33	—	11,865.02
FITCHBURG	9,510.89	318.88	50,708.67	20,215.12	17,659.78	—	1,920.00	21,324.32
CHICOPEE	16,691.86	293.47	56,971.36	21,746.27	21,984.99	206.93	950.00	18,880.62
CHELSEA	—	413.74	46,015.39	24,980.15	9,703.21	—	2,500.00	3,038.99
SALEM	6,936.25	1,077.94	41,247.30	20,676.97	25,178.35	6,468.84	—	8,649.32
WALTHAM	10,335.20	516.57	37,216.19	26,008.95	23,392.66	6,478.12	—	4,104.23
TAUNTON	15,606.10	203.14	35,776.00	25,560.09	10,182.12	962.90	—	1,362.82
REVERE	5,974.50	920.62	62,397.30	25,911.28	8,083.75	—	750.00	3,740.48
BEVERLY	6,634.54	—	40,534.16	20,463.83	16,382.54	—	—	1,651.96
MELROSE	366.40	—	27,462.07	21,588.10	14,342.58	619.09	—	1,209.24
NORTHAMPTON	8,908.50	—	22,713.81	19,807.03	13,314.17	2,559.26	16,027.94	10,225.45
GLoucester	14,576.10	63.40	37,514.37	13,586.50	11,972.96	3,163.57	450.00	1,358.70
LEOMINSTER	8,058.60	—	23,612.09	12,913.80	7,690.04	1,523.76	—	11,271.46
NORTH ADAMS	5,484.35	—	18,344.08	16,095.80	10,597.48	1,633.60	—	201.81
ATTLEBORO	11,788.65	—	20,446.63	12,913.80	7,690.04	1,633.60	—	355.84
PEABODY	7,678.56	—	26,381.00	18,274.33	20,714.53	1,651.64	—	10,106.43
GARDNER	5,224.56	169.26	10,472.00	9,246.27	4,370.83	122.88	—	28,493.60
WOBURN	780.00	—	22,527.96	11,803.33	3,989.38	—	—	2,011.50
WESTFIELD	16,275.90	428.65	23,945.85	18,914.86	10,439.69	266.80	52.00	—
MARLBOROUGH	10,481.05	265.43	11,497.50	7,000.83	4,813.93	69.25	—	—
NEWBURYPORT	1,794.75	727.99	12,952.03	10,299.35	4,324.75	—	—	1,612.90
39 Cities	\$325,881.94	\$39,827.87	\$3,471,606.29	\$1,879,820.39	\$2,069,188.93	\$148,471.84	\$18,989.68	\$676,077.02

TABLE VII. — Maintenance of Departments — Continued.
8. Libraries.

CITIES.	Population of 1940	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	770,816	\$1,369,737.25	\$975,649.51	\$167,346.82	\$82,083.52	\$45,753.45	\$67,125.31	\$81,778.64
WORCESTER	193,694	186,476.59	129,754.64	27,733.85	4,044.81	6,686.21	11,759.99	6,347.09
SPRINGFIELD	149,528	196,234.00	—	—	—	—	—	1,196,234.00
FALL RIVER	115,454	49,282.37	35,445.43	5,369.15	2,054.12	2,380.43	809.09	1,024.15
CAMBRIDGE	110,879	83,949.18	65,927.30	8,607.49	1,381.37	2,908.31	1,377.81	4,431.02
NEW BEDFORD	110,341	62,952.60	49,115.38	7,169.71	1,381.37	1,657.54	1,374.53	2,746.67
SOMERVILLE	102,177	87,362.49	60,627.44	12,166.76	1,211.60	3,722.02	8,160.14	8,160.14
LOWELL	101,380	37,766.01	23,005.32	7,211.14	3,396.83	1,356.40	344.40	2,451.92
LYNN	98,123	107,585.24	80,275.55	10,753.34	3,188.60	4,713.91	4,929.33	3,724.51
LAWRENCE	84,323	54,017.42	40,714.80	6,334.39	636.86	3,055.43	2,090.83	1,185.11
QUINCY	75,810	84,132.50	52,940.33	15,042.22	1,183.39	4,507.98	6,094.44	4,304.14
NEWTON	69,873	103,486.38	63,891.91	17,573.06	2,890.74	6,830.77	7,145.11	5,155.39
BROCKTON	63,063	49,371.09	34,132.20	8,965.08	1,217.99	1,495.10	2,485.53	2,066.71
MALDEN	58,010	50,017.85	34,132.20	6,921.55	669.90	2,714.55	2,852.54	2,080.95
HOLYOKE	53,760	41,620.96	32,425.59	5,820.03	1,871.42	2,183.52	1,539.43	6,177.86
FITZFIELD	49,684	40,000.00	—	—	—	—	—	141,620.96
EVERETT	46,784	40,818.17	—	—	—	—	—	140,000.00
HAVERHILL	46,752	35,578.81	24,918.69	7,327.38	2,210.43	1,924.91	3,316.77	1,119.99
FITCHBURG	41,824	36,045.21	22,484.50	6,189.08	831.70	1,925.46	1,039.86	3,107.61
CHICPEE	41,664	19,814.26	12,895.52	6,421.95	1,490.76	1,349.86	1,211.71	1,565.41
CHELSEA	41,259	24,188.93	18,381.37	3,906.77	430.89	302.18	1,381.41	541.97
SALEM	41,213	37,429.06	23,951.44	3,403.95	740.66	683.14	395.12	584.69
WALTHAM	40,020	40,496.53	26,388.44	5,782.12	2,134.29	2,247.64	1,468.78	1,844.79
TAUNTON	37,395	26,329.89	15,452.77	6,645.70	1,179.45	1,206.72	674.35	1,783.41
REVERLY	34,405	10,751.89	6,756.00	1,999.56	947.14	798.19	1,210.81	634.44
BEVERLY	25,537	36,465.51	20,696.94	9,349.02	1,299.15	1,988.05	1,079.19	2,053.16
MELROSE	25,333	21,161.13	14,466.80	3,483.55	482.06	892.36	1,144.45	691.91
NORTHAMPTON	24,794	41,840.82	23,683.03	10,422.32	2,089.21	2,376.61	1,466.12	1,803.53
GLOUCESTER	22,046	7,362.15	—	—	—	—	—	17,362.15
LEOMINSTER	22,226	16,313.88	9,995.00	3,544.84	556.89	900.22	809.80	507.13
NORTH ADAMS	22,171	21,656.02	13,779.34	3,455.98	700.00	1,112.95	1,563.63	1,044.12
ATTLEBORO	22,071	25,111.38	14,579.72	5,491.64	1,041.50	1,596.33	989.71	1,412.48
PEABODY	21,711	3,106.15	—	—	—	—	—	13,106.15
GARDNER	20,206	11,300.00	—	—	—	—	—	11,300.00
WOBURN	21,999.83	—	14,513.45	2,177.49	667.53	1,109.88	1,196.59	1,434.89
WESTFIELD	18,751	21,059.83	—	—	—	—	—	1,213,550.00
MARLBOROUGH	15,154	10,514.86	6,936.58	1,965.79	218.80	397.38	363.46	632.85
NEWBURYPORT	13,916	17,441.45	11,870.70	2,133.38	394.42	1,423.55	410.51	1,208.89
39 Cities	2,916,344	\$3,169,736.41	\$1,974,598.67	\$398,278.69	\$126,094.69	\$113,312.38	\$132,418.15	\$425,033.83

i Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1940	A Total Expenses	B General Administration	C. PARKS AND GARDENS MAINTENANCE		D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Beaches	G Celebrations and Entertainments
				By City	Metropolitan Park				
BOSTON	770,816	\$1,767,963.85	\$122,373.05	\$795,473.60	\$347,344.39	\$32,994.68	\$236,410.63	\$170,057.80	\$63,109.70
Worcester	193,604	184,044.40	5,796.99	106,132.65	—	13,352.13	40,777.39	5,153.19	2,350.00
Springfield	149,554	346,616.18	15,478.80	172,226.48	—	49,339.37	86,091.30	7,776.99	6,794.51
FALL RIVER	115,428	71,480.68	—	60,676.05	—	—	1,526.58	—	4,298.45
CAMBRIDGE	110,876	162,808.56	8,244.55	67,919.80	45,203.73	9,316.37	26,462.86	4,387.15	1,274.10
NEW BEDFORD	110,341	56,339.61	—	37,856.52	—	—	2,853.48	8,986.77	1,657.29
SOMERVILLE	102,177	89,034.02	—	16,023.92	32,113.38	—	38,635.50	1,619.87	671.35
LOWELL	101,389	53,585.55	4,595.61	14,097.69	—	—	39,797.73	1,184.70	1,523.70
LYNN	98,123	135,302.44	—	36,636.86	36,592.45	18,056.72	39,000.73	4,225.74	4,525.74
LAWRENCE	84,323	74,913.28	—	45,000.14	—	—	9,135.89	13,907.23	2,402.06
QUINCY	75,810	88,094.96	4,593.95	47,524.94	31,979.06	—	8,347.33	3,104.05	3,104.05
NEWTON	69,873	132,259.79	—	11,066.28	36,961.74	—	81,661.92	3,133.00	636.85
MEDFORD	62,033	55,708.77	3,089.83	23,148.92	22,594.04	18,400.15	2,561.03	1,190.90	3,753.64
ROCKTON	62,343	99,238.15	—	13,560.82	20,293.54	—	19,247.04	11,410.67	1,874.03
MALDEN	58,010	56,534.02	2,855.19	29,806.33	—	—	1,704.93	4,980.67	4,018.08
HOLYOKE	58,730	33,901.48	—	23,760.10	—	—	3,797.05	1,076.51	500.00
PITTSFIELD	49,684	34,097.23	—	24,237.09	18,490.09	—	25,452.49	—	1,567.51
EVERETT	46,784	66,213.83	—	20,703.74	—	—	5,466.07	—	434.89
HAVERHILL	46,732	21,267.34	—	9,591.74	—	—	9,370.77	—	1,932.44
FITCHBURG	41,824	29,935.45	3,646.31	16,572.05	—	—	9,370.77	—	2,320.21
CHESTER	41,664	17,308.00	—	—	—	—	13,185.80	—	692.55
CHICOPEE	41,259	39,089.94	3,851.13	6,114.51	13,230.93	8,728.00	15,200.82	5,696.42	3,648.99
SALEM	41,213	83,743.16	4,965.29	37,268.86	14,714.67	—	21,283.45	1,552.05	694.93
WALTHAM	40,020	36,515.53	—	2,714.86	—	—	16,839.02	839.87	186.25
TAUNTON	37,395	20,634.72	—	10,719.32	1,624.53	—	7,264.75	—	765.47
REVERE	34,405	14,747.63	—	1,995.96	11,201.56	—	784.64	—	3,628.36
BEVERLY	25,537	21,832.94	—	3,072.56	—	—	10,083.76	—	3,628.15
MELROSE	25,333	64,457.36	5,346.51	27,726.68	10,016.58	16,080.37	4,439.12	—	848.10
NORTHAMPTON	24,794	5,840.56	—	945.57	—	—	2,784.95	597.10	331.71
GLOUCESTER	24,046	26,839.00	—	10,029.68	—	—	11,421.59	3,029.32	1,009.00
LEOMINSTER	22,226	8,295.16	—	1,395.01	—	—	5,409.11	—	447.71
NORTH ADAMS	22,213	4,565.00	—	300.00	—	—	3,069.09	—	227.62
ATTLEBORO	22,071	21,702.29	—	14,554.15	1,064.76	—	4,884.31	—	798.87
PEABODY	21,711	19,240.24	—	358.83	988.54	—	15,071.34	—	2,821.53
GARDNER	20,206	22,034.32	1,434.07	1,810.23	942.09	2,564.79	4,701.09	9,622.71	959.34
WOBURN	19,751	8,836.62	—	452.97	6,433.66	—	757.35	885.70	306.94
WENDELL	18,763	11,339.81	—	3,951.93	—	—	6,509.06	150.00	—
MARLBOROUGH	15,154	3,985.03	—	2,085.97	—	—	1,059.47	—	7.00
NEWBURYPORT	13,916	6,699.00	—	4,316.41	—	—	1,371.50	75.00	352.50
39 Cities	2,916,344	\$3,993,475.73	\$186,471.28	\$1,698,249.13	\$647,129.82	\$168,832.58	\$838,423.33	\$260,941.98	\$126,549.00

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES	Population of 1940	A TOTAL EXPENSES	B. DEPARTMENTAL					C	D	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	770,816	\$3,373,479.32	\$353,935.22	\$486,573.55	\$10,822.01	\$123,421.02	\$43,349.12	\$19,941.90	—	\$2,335,436.50
Worcester	•	386,043.99	62,766.77	66,918.12	62,630.00	3,131.30	63,079.74	21,699.72	\$4,119.51	81,698.63
SPRINGFIELD	•	256,344.03	47,332.17	47,332.17	24,769.41	13,603.16	13,709.57	4,074.72	—	106,062.00
FALL RIVER	•	115,428	38,848.93	36,310.89	26,463.74	12,399.13	18,008.84	1,000.00	500.00	58,581.48
CAMBRIDGE	110,879	409,564.07	50,518.20	73,917.30	83,141.01	5,331.73	23,467.41	2,014.78	—	157,974.14
NEW BEDFORD	102,341	190,530.22	45,225.52	20,139.05	3,782.44	7,164.84	6,240.54	—	—	107,978.00
SOMERVILLE	102,177	157,616.22	28,044.46	41,877.91	24,304.59	9,194.63	15,910.97	3,220.15	—	43,660.00
LOWELL	101,389	203,330.47	29,032.34	32,896.27	43,417.30	2,950.00	24,876.60	22,700.19	803.14	40,410.00
LYNN	98,123	171,651.25	26,811.13	48,019.97	16,082.54	2,543.00	12,504.59	2,286.72	2,304.30	60,692.00
LAWRENCE	84,323	130,306.68	15,881.25	38,162.43	—	1,790.00	—	—	—	73,720.00
QUINCY	89,693.41	89,693.41	9,924.77	18,722.98	—	—	16,205.96	4,659.00	—	26,462.36
NEWTON	70,201.49	170,201.49	21,759.32	21,759.32	45,297.81	—	5,806.23	5,337.13	—	63,989.00
MEDFORD	63,083	127,952.00	12,895.76	11,082.22	10,886.38	200.00	8,004.45	4,665.19	—	30,158.00
BROCKTON	62,343	127,810.54	17,034.72	33,748.91	16,744.81	3,423.92	13,415.77	11,050.24	—	32,382.17
MALDEN	58,010	93,330.95	19,858.40	18,056.94	—	—	—	—	4,490.17	26,766.96
HOLYOKE	53,750	133,747.46	15,824.00	30,120.61	23,308.32	1,724.70	27,895.99	29,355.16	—	28,827.00
PITTSFIELD	49,684	42,583.23	5,726.75	5,192.50	—	5,305.98	—	—	—	26,228.00
EVERETT	46,784	78,831.22	17,212.50	17,094.40	—	1,880.00	20,667.82	—	1,292.50	20,774.00
HAVERHILL	46,752	73,406.28	8,195.14	18,291.94	7,943.24	892.96	3,125.00	—	—	34,958.00
FITCHBURG	41,824	63,367.83	12,573.03	12,107.68	11,534.76	3,617.71	—	4,867.20	686.40	17,921.00
CHICOOEE	41,664	48,796.86	3,201.71	12,648.09	3,841.42	—	—	1,694.64	—	25,841.00
CHELSEA	41,259	48,796.86	16,630.00	15,896.55	4,156.17	965.08	1,716.00	3,159.00	—	19,046.00
SALEM	41,213	55,944.94	9,191.91	7,876.38	9,637.20	375.00	3,253.65	24,251.00	—	24,251.00
WALTHAM	40,920	72,415.46	19,713.07	10,504.04	18,147.48	1,000.47	500.00	4,578.21	1,298.07	16,074.12
TAUNTON	37,305	57,415.71	2,007.50	11,447.21	—	—	—	1,000.00	—	43,961.00
REVERE	34,597	32,956.70	9,137.50	6,308.50	7,734.70	2,375.00	—	1,000.00	—	16,401.00
BEVERLY	24,557	39,455.63	6,980.55	7,307.00	5,849.08	—	1,250.00	1,600.00	—	16,599.00
MELROSE	23,353	42,708.05	2,066.83	4,400.00	—	—	13,852.34	—	863.88	21,525.00
NORTHAMPTON	24,794	18,745.56	700.00	821.25	—	—	—	—	—	17,224.31
GLOUCESTER	24,046	43,544.12	8,944.08	9,094.78	—	—	537.26	—	—	24,968.00
LEOMINSTER	22,226	20,162.06	—	2,752.06	—	—	—	936.00	—	16,474.00
NORTH ADAMS	22,213	24,512.75	6,903.54	3,494.21	—	1,250.00	—	—	—	12,865.00
ATTLEBORO	22,071	26,139.09	4,432.59	5,762.50	—	—	—	—	—	15,944.00
PEABODY	21,711	38,221.54	2,388.81	8,819.85	3,640.00	1,500.00	2,624.88	2,698.00	—	16,550.00
GARDNER	20,206	24,048.10	3,745.00	3,150.10	2,811.65	—	1,498.86	813.43	—	12,029.06
WOBURN	18,751	19,384.77	1,143.62	3,293.64	7,313.51	—	—	—	—	7,634.00
WESTFIELD	18,793	22,767.62	2,007.50	1,250.00	—	—	—	—	—	19,510.12
MARLBOROUGH	15,154	17,438.75	—	3,011.25	2,034.50	—	—	—	—	12,393.00
NEWBURYPORT	13,916	13,713.14	—	1,807.14	—	—	—	—	—	11,906.00
39 Cities	2,916,344	\$7,076,301.99	\$946,906.46	\$1,197,869.54	\$488,202.61	\$206,439.63	\$326,209.55	\$174,711.38	\$16,357.97	\$3,719,604.85

1 Includes \$12,012.70 other enterprises.

2 Includes \$26,863.90 electric light and gas.

3 Includes \$17,685.82 public works.

* Public works.
* Electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. Unclassified.

CITIES.	Population and of 1940	A TOTAL EXPENSES	B Damage Settlements	C Printing Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H Boston Elevated Street Railway Accounts	I W.P.A. Administration and Undistributed Expenses	J All Other
BOSTON	770,816	\$623,042.95	\$98,266.98	\$22,737.66	\$5,783.17	—	—	—	\$117,588.30	\$72,809.46	\$305,857.38
WORCESTER	133,694	300,350.64	35,048.20	500.00	2,374.95	\$5,800.00	\$1,481.00	—	—	23,692.28	51,524.21
SPRINGFIELD	149,554	149,095.67	35,736.67	1,335.13	2,637.81	1,440.00	994.50	—	—	12,699.96	93,452.17
FALL RIVER	115,428	136,601.81	2,145.21	—	661.08	2,500.00	250.00	\$9,734.80	—	11,909.35	59,041.37
CAMBRIDGE	110,879	111,042.00	12,505.21	1,345.65	3,184.02	2,333.32	984.42	—	418.32	44,740.70	9,365.34
NEW BEDFORD	102,341	125,513.92	7,317.22	26.75	1,740.51	3,100.00	1,846.22	—	—	105,264.42	6,218.80
SOMERVILLE	102,177	299,326.08	16,487.76	3,950.00	1,447.61	885.00	—	—	244.80	33,700.06	24,618.83
LYNN	91,359	293,129.08	11,576.86	—	988.31	—	328.70	—	—	151,519.89	128,715.32
LOWELL	98,123	116,968.88	11,059.75	1,155.66	2,626.38	—	—	22,678.94	—	57,013.14	29,433.93
LAWRENCE	84,323	115,723.41	8,797.84	1,095.00	2,896.56	100.00	—	15,013.42	—	54,561.80	33,258.79
QUINCY	75,810	34,534.57	6,231.16	1,619.70	948.47	3,000.00	—	—	—	13,670.43	9,055.81
NEWTON	69,873	54,154.17	2,226.15	11.68	468.75	—	—	—	388.50	30,033.08	21,026.01
MIDDLETOWN	63,083	93,190.63	8,995.37	697.87	991.84	3,192.00	2,000.00	21,388.82	191.34	50,681.42	1,051.97
BROCKTON	62,343	72,177.70	2,498.12	2,683.86	1,442.16	—	—	9,842.21	—	47,838.45	15,713.90
MALDEN	58,100	77,258.37	7,744.43	1,146.11	2,631.14	3,900.00	—	8,961.34	169.38	49,928.43	67,194.31
HOLYOKE	53,730	116,737.44	15,344.04	1,154.81	1,123.82	—	—	18,050.86	—	23,059.12	31,548.39
PITTSFIELD	49,684	153,775.08	16,828.86	2,265.63	749.47	2,000.00	500.00	9,587.21	167.88	46,259.58	35,181.09
EVERETT	46,784	11,869.13	16,881.25	—	1,242.12	2,530.00	—	—	—	10,852.89	40,166.32
HAVERHILL	46,752	73,026.52	13,886.37	1,722.74	408.00	2,612.69	309.00	—	—	86,989.90	1,624.86
FITCHBURGH	41,824	12,893.94	6,027.06	1,125.00	810.28	2,500.00	—	—	102.72	28,160.86	5,613.59
CHICPEE	41,604	76,967.80	24,026.87	1,125.00	799.63	1,900.00	101.35	20,656.61	—	80,737.62	5,966.53
CHelsea	41,213	101,891.64	10,334.92	1,060.80	1,251.77	2,000.00	520.00	—	—	40,783.78	8,567.78
SALEM	40,020	57,964.48	1,803.35	1,845.50	922.28	2,082.50	—	1,959.29	—	16,659.71	4,813.57
WALTHAM	37,395	34,222.52	2,792.29	—	784.93	1,800.00	—	7,372.02	88.14	77,643.88	16,810.41
REVERE	34,405	117,542.33	10,611.09	211.67	1,369.61	199.74	—	10,607.79	—	3,098.23	17,035.65
DEVERLY	25,537	28,194.94	3,749.22	1,007.54	1,286.00	2,018.30	—	—	—	6,436.92	12,454.02
NELMORSE	25,333	28,579.93	628.00	443.79	795.10	900.00	—	6,922.10	—	14,247.82	1,707.84
NORTHAMPTON	24,794	19,142.30	1,684.81	754.45	747.38	—	—	—	—	12,436.62	7,324.02
GLOUCESTER	24,046	29,922.06	3,303.86	529.25	1,082.00	900.00	95.03	4,251.28	—	20,236.51	70.00
LEOMINSTER	22,226	16,251.19	1,460.00	—	587.60	330.00	18.60	13,362.87	—	20,236.51	5,928.08
NORTH ADAMS	22,213	16,251.19	1,460.00	—	435.97	—	—	1,151.32	—	6,558.36	2,139.62
ATTAPOGO	22,071	19,094.41	4,947.45	1,406.57	480.45	1,560.00	—	6,778.90	—	1,781.42	2,238.81
PEABODY	21,711	26,639.60	7,652.83	—	592.61	1,509.46	—	14,645.89	—	—	5,878.12
GARDNER	20,206	27,254.43	8,681.38	475.00	733.15	2,240.00	199.00	6,823.80	—	2,619.98	9,200.21
WOBURN	19,751	84,734.88	46,906.79	1,138.00	783.32	750.00	—	6,059.61	—	20,196.95	8,637.80
WESTFIELD	18,793	11,928.01	18.65	442.50	450.00	600.00	100.00	—	—	1,779.06	3,716.40
NARBOROUGH	15,154	8,425.38	1,412.50	475.94	349.48	2,340.00	—	—	—	8,716.40	31.06
NEWBURYPORT	13,916	28,222.24	2,507.40	650.00	600.00	—	100.00	—	—	9,624.49	14,740.35
39 Cities	2,916,344	\$3,850,916.60	\$526,577.07	\$56,451.62	\$49,937.87	\$58,303.01	\$12,890.57	\$215,849.08	\$119,359.38	\$1,499,909.86	\$1,311,638.14

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1940	A. PUBLIC SERVICE ENTERPRISES							B	C		
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER			ALL OTHER					
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves			Miscella- neous	
BOSTON	770,816	\$2,894,261.37	—	—	\$994,668.01	\$917,029.34	\$27,394.44	—	—	1 \$955,169.58	\$114,772.62	\$237,815.06
WORCESTER	193,694	229,223.00	—	—	229,223.00	—	—	—	—	—	69,412.19	1,726.70
SPRINGFIELD	149,554	305,339.04	—	—	305,339.04	—	—	—	—	—	—	6,599.84
FALL RIVER	115,428	170,412.26	—	—	169,342.91	—	—	—	\$1,069.35	—	40,310.16	2,684.28
CAMBRIDGE	110,879	335,179.92	—	—	335,179.92	—	—	—	—	—	68,242.26	2,091.90
NEW BEDFORD	110,341	169,809.47	—	—	169,360.41	—	—	—	—	449.06	47,671.12	1,527.04
SOMERVILLE	102,177	164,946.83	—	—	80,732.87	84,213.96	—	—	—	—	37,200.56	2,763.93
LOWELL	101,389	276,107.28	—	—	274,875.28	—	—	—	\$1,232.00	—	2,423.50	2,423.50
LYNN	98,123	211,359.87	—	—	211,359.87	—	—	—	—	—	37,200.56	2,763.93
LAWRENCE	84,323	194,210.01	—	—	194,210.01	—	—	—	—	—	81,054.23	2,065.37
QUINCY	75,810	169,394.56	—	—	113,389.44	56,005.12	—	—	—	—	30,210.71	1,436.11
NEWTON	69,873	212,579.14	—	—	206,216.73	6,362.41	—	—	—	—	46,866.76	3,414.47
MEDFORD	63,083	92,557.02	—	—	54,674.99	37,882.03	—	—	—	—	400.55	1,990.96
BROCKTON	62,343	126,944.75	—	—	126,944.75	—	—	—	—	—	38,534.95	1,785.40
MALDEN	58,010	1,108,949.52	—	—	43,965.65	41,223.19	—	—	—	—	21,981.73	1,292.88
HOLYOKE	53,750	85,188.84	—	—	149,500.78	—	—	—	—	—	43,649.14	1,505.60
SPRINGFIELD	49,684	72,357.31	—	—	72,357.31	—	—	—	—	—	—	639.38
EVERETT	46,784	92,214.99	—	—	45,734.21	46,460.78	—	73.98	—	—	23,345.69	1,205.00
HAVERHILL	46,752	125,160.47	—	—	125,086.49	—	—	—	—	—	800.00	1,494.75
FITCHBURG	41,824	65,101.82	—	—	65,101.82	—	—	—	—	—	29,191.51	1,236.50
CHICPEE	41,664	525,543.89	—	—	131,708.07	—	—	—	—	—	8,843.84	792.83
CHICPEE	41,259	74,260.97	—	—	125,618.53	31,486.32	—	—	—	—	1,024.50	1,024.50
SALEM	41,213	127,495.18	—	—	125,618.53	—	—	1,876.65	—	—	25,415.52	2,223.71
WALTHAM	40,020	93,838.60	—	—	93,838.60	—	—	—	—	—	25,558.51	1,950.20
TANTON	37,395	587,822.30	—	—	85,516.77	—	—	—	—	—	16,499.14	1,915.00
REVERLY	34,405	56,018.69	—	—	34,400.98	21,617.71	—	—	—	—	16,008.31	344.58
MELROSE	25,537	52,290.70	—	—	52,290.70	—	—	—	—	—	23,083.65	379.79
NORTHAMPTON	25,333	38,362.77	—	—	21,189.17	17,173.60	—	—	169.45	—	11,561.86	773.05
LOWELL	24,794	49,572.84	—	—	49,403.39	—	—	—	—	—	3,015.62	444.96
GLOUCESTER	24,046	75,333.73	—	—	75,333.73	—	—	—	—	—	13,593.40	209.20
LEOMINSTER	22,226	37,831.27	—	—	37,831.27	—	—	—	—	—	12,291.55	505.58
NORTH ADAMS	22,213	26,869.45	—	—	25,543.57	—	—	1,325.88	—	—	482.55	482.55
ATLANTIC	22,071	40,634.01	—	—	40,634.01	—	—	—	—	—	8,463.10	728.08
PEABODY	21,711	329,648.79	—	—	69,221.97	—	—	1,616.45	—	—	7,438.86	382.77
CARDEN	20,206	37,556.60	—	—	37,556.60	—	—	—	—	—	11,403.08	93.65
WOBURN	19,751	32,105.52	—	—	32,105.52	—	—	—	—	—	1,007.58	1,007.58
WESTFIELD	18,793	479,462.75	—	—	45,633.11	—	—	—	—	—	4,223.65	1,300.46
MALDENBOROUGH	15,154	29,248.68	—	—	29,248.68	—	—	—	—	—	1,264.06	570.07
NEWBURYPORT	13,916	55,610.41	—	—	45,414.28	—	—	—	—	4 10,196.13	—	—
39 Cities	2,916,344	\$9,850,804.62	\$2,548,230.10	\$5,042,547.00	\$1,259,454.46	\$27,394.44	\$6,124.96	\$1,518.41	\$965,535.16	\$882,337.42	\$303,897.27	

¹ Includes Printing Department, \$404,515.18; Ferrites, \$233,512.55; Summer Traffic Tunnel, \$233,877.29; Publication of City Record, \$24,264.56.

² Includes gas, amount not specified. ³ Includes gas, amount not specified. ⁴ Clam Chlorination Plant.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A		B. DEPARTMENTAL				
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON	\$65,551,842.39	\$2,007,320.43	\$9,559,538.06	\$4,747,007.00	\$3,712,917.89	\$18,353,981.52	\$638,244.72
WORCESTER	12,832,298.77	475,744.91	1,831,284.78	911,571.35	681,986.33	3,604,707.79	202,577.78
SPRINGFIELD	10,220,156.65	449,848.13	1,655,269.96	906,285.21	502,778.42	2,119,436.14	129,890.20
FALL RIVER	5,160,770.49	196,777.34	1,858,576.63	779,273.53	233,258.46	1,509,162.55	85,128.33
CAMBRIDGE	8,128,897.81	306,426.31	1,183,522.27	746,437.44	456,554.99	2,243,480.61	108,848.06
NEW BEDFORD	5,456,204.40	209,757.62	790,862.30	428,236.09	262,569.95	1,558,583.55	82,100.62
SOMERVILLE	5,470,461.44	227,707.66	805,104.08	479,376.40	244,497.64	1,205,453.88	83,249.82
LOWELL	6,098,753.74	246,803.95	737,970.35	323,900.16	328,799.98	1,689,762.38	140,615.16
LYNN	5,698,753.74	206,707.39	964,917.25	471,287.24	302,872.63	1,671,545.68	83,846.16
LAWRENCE	4,402,453.59	145,422.38	651,506.95	389,471.89	322,485.35	906,959.98	73,685.92
QUINCY	4,712,822.37	205,636.77	629,554.76	406,698.58	316,688.57	1,245,259.98	48,278.68
NEWTON	5,024,230.31	207,170.44	734,769.42	493,759.21	618,339.72	620,371.90	32,954.23
MEDFORD	3,543,574.43	152,374.74	493,759.21	322,717.11	254,047.61	808,789.80	43,003.20
PROCKTON	3,905,523.42	175,571.93	510,230.60	322,717.11	199,999.08	1,265,309.64	62,975.70
MALDEN	3,285,816.75	118,833.03	523,760.88	252,862.52	180,731.62	947,448.91	40,117.09
POLYOKE	4,090,770.47	156,791.79	563,471.64	207,071.36	97,322.66	741,529.87	42,458.59
PITTSFIELD	2,606,346.69	116,510.38	295,339.63	132,193.81	199,882.89	720,148.49	50,229.36
EVERETT	3,029,292.03	128,103.95	484,319.37	172,758.91	118,832.22	808,834.41	55,979.21
HAVERHILL	2,973,550.01	106,156.73	352,793.30	134,023.55	154,665.01	1,150,883.17	41,228.24
CHICHOPEE	2,459,622.25	109,519.39	313,610.52	135,917.93	261,679.33	786,574.80	26,015.19
CHelsea	2,539,986.31	117,646.97	320,658.15	98,706.20	89,019.38	452,277.84	42,305.98
SALEM	2,470,910.40	121,329.97	422,307.63	139,244.01	117,116.30	708,059.17	41,559.56
WALTHAM	2,536,755.98	110,281.71	330,542.12	177,951.82	244,317.38	637,451.88	47,393.46
TAUNTON	2,218,409.64	116,350.44	280,280.33	185,048.20	118,365.20	503,486.93	20,817.89
REVERLY	2,474,897.05	89,999.03	260,504.02	103,607.06	106,445.24	603,414.48	37,500.92
BEVERLY	2,653,960.32	105,291.06	289,174.04	90,592.57	69,358.25	541,562.53	34,472.91
MELROSE	1,654,447.20	67,391.38	262,367.32	98,626.53	155,232.52	373,135.66	8,366.30
NORTHAMPTON	1,362,882.88	210,821.51	92,625.14	92,625.14	96,212.01	236,156.40	26,460.47
GLoucester	59,504.52	59,504.52	168,943.41	44,996.26	96,212.01	225,608.29	35,855.90
LEominster	85,526.45	208,614.58	87,978.27	70,170.48	459,625.45	39,655.64	39,655.64
NORTH ADAMS	48,784.56	138,079.32	70,170.48	47,545.78	130,734.11	291,072.91	18,840.56
Attleboro	72,988.14	185,502.11	119,291.30	44,863.56	105,923.29	362,492.72	18,880.73
PEABODY	68,080.28	211,159.96	102,672.78	78,938.45	81,261.15	454,913.78	24,997.64
GARDNER	794,603.50	102,672.78	102,672.78	57,131.52	80,617.67	162,700.84	13,971.01
Woburn	889,775.13	56,535.86	94,699.23	42,567.27	40,940.01	215,109.92	10,423.91
Westfield	1,391,762.08	44,081.26	121,902.72	34,861.96	79,092.87	175,202.05	5,870.25
MARLBOROUGH	811,827.87	46,076.97	93,451.77	35,395.78	84,612.97	247,394.00	24,629.47
NEWBURYPORT	856,015.71	33,640.90	76,597.19	33,710.20	63,340.82	307,406.53	22,364.50
39 Cities	\$194,475,628.48	\$7,378,301.99	\$27,843,931.45	\$13,721,163.19	\$11,400,862.36	\$51,287,022.66	\$2,550,552.54

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,151,760.35	\$1,369,737.25	\$1,767,963.85	\$3,373,479.32	\$623,042.95	\$2,894,261.37	\$114,772.62	\$237,815.06
WORCESTER	3,787,148.32	186,476.59	384,044.40	366,043.99	300,350.64	229,223.00	69,412.19	1,726.70
SPRINGFIELD	3,196,919.83	190,934.00	346,616.18	256,344.93	149,095.67	305,333.04		6,599.84
FALL RIVER	1,354,111.08	47,082.37	176,808.56	179,561.51	136,601.81	170,412.26	40,310.16	2,684.28
CAMBRIDGE	1,905,729.74	83,949.18	162,808.56	409,954.07	111,042.00	335,179.92	68,242.26	2,091.90
NEW BEDFORD	1,639,480.12	62,952.60	56,339.61	190,530.39	125,513.92	169,809.47	47,671.12	2,763.93
SOMERVILLE	1,623,092.39	87,262.49	89,064.02	157,616.22	299,326.08	164,946.83		2,423.50
LOWELL	1,172,672.26	37,766.01	53,885.55	207,330.47	139,129.08	276,107.28	81,054.23	2,665.37
LYNN	1,570,990.99	107,985.24	135,302.44	171,651.25	116,968.80	211,359.87	30,210.71	1,436.11
LAWRENCE	1,252,104.32	54,017.42	74,913.28	300,366.68	115,723.41	194,210.01	46,866.76	3,414.47
QUINCY	1,291,787.27	84,132.50	88,094.99	89,093.41	34,534.57	169,394.56	400.55	1,990.36
NEWTON	1,726,429.43	103,486.98	133,259.79	170,201.49	54,154.17	212,579.14	38,534.95	1,292.88
MEDFORD	899,309.31	41,862.35	55,708.77	77,852.00	93,190.63	92,557.02	43,649.14	1,505.60
BROCKTON	814,790.65	49,371.69	69,338.15	93,330.95	72,177.79	126,944.75		639.38
MALDEN	820,962.10	50,017.85	56,534.02	127,810.54	77,258.37	85,188.84	23,345.69	1,205.00
HOLYOKE	846,389.90	41,620.96	34,097.23	48,583.23	55,775.08	72,357.31	800.00	1,236.50
PITTSFIELD	845,965.93	40,000.00	58,901.48	133,747.46	116,737.44	1,108,949.52	29,191.51	1,094.50
EVERETT	703,065.84	36,045.21	29,935.45	78,831.22	111,569.13	92,214.99	8,843.84	1,702.83
HAVERHILL	678,602.50	40,818.17	66,213.83	73,406.28	73,026.52	125,160.47		1,494.75
CHICPEE	588,532.83	35,578.81	21,267.34	48,367.83	12,893.94	65,101.82	25,415.52	2,993.71
CHICPEE	643,592.82	36,045.21	29,935.45	48,726.86	119,739.61	525,543.89	25,558.51	1,950.20
SALEM	534,674.40	37,429.06	39,089.94	55,044.94	76,967.80	74,260.97	16,008.31	384.38
WALTHAM	665,821.34	40,496.53	36,515.53	72,415.46	101,891.64	127,495.18	23,085.65	379.79
TAUNTON	528,587.02	26,329.89	20,634.72	57,415.71	34,222.52	93,838.60	11,501.86	773.05
REVERE	681,147.11	10,751.89	14,747.63	42,956.70	117,542.33	587,892.30	3,015.62	444.96
BEVERLY	494,821.99	36,465.51	21,832.94	39,585.63	28,104.94	59,018.69	13,593.40	209.20
MELROSE	405,705.77	21,161.13	64,457.36	42,708.05	38,579.93	52,296.70	12,291.35	505.58
NORTHAMPTON	399,038.72	41,840.82	5,840.56	18,745.56	18,142.36	38,332.77	40,634.01	482.55
GLOUCESTER	399,705.88	7,362.15	26,839.00	20,162.06	29,922.06	49,572.84	23,085.65	773.05
LEOMINSTER	340,020.98	16,313.88	8,295.16	15,745.56	18,142.36	38,332.77	3,015.62	444.96
NORTH ADAMS	331,421.49	21,656.02	4,565.00	24,512.75	16,251.19	37,831.27	12,291.35	505.58
ATTLEBORO	330,170.32	25,111.38	21,702.00	26,139.09	19,094.41	329,048.79	8,465.10	728.08
PEABODY	355,044.86	3,106.15	19,240.24	38,221.54	26,639.60	37,506.60	11,403.86	382.77
GARDNER	207,038.25	11,800.00	22,034.32	24,048.10	72,234.43	32,105.52	7,438.86	93.65
WOBURN	256,430.58	21,999.83	8,836.62	19,384.77	84,734.88	479,462.75	23.29	1,007.58
WESTFIELD	382,556.91	21,955.00	11,839.81	22,767.62	11,928.01	29,248.68	4,225.65	1,300.46
MARLBOROUGH	205,128.10	10,514.86	3,985.03	17,438.75	8,428.75	55,610.41	1,264.06	570.07
NEWBURYPORT	195,435.20	17,441.45	6,099.00	13,713.14	28,222.24			
39 Cities	\$51,166,294.25	\$3,169,736.41	\$3,993,475.73	\$7,076,301.99	\$3,850,916.60	\$9,850,804.62	\$882,337.42	\$303,897.27

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (Including Revenue Loans)	C Tax Title Loans	D General Loans	E Public Service Enterprise Loans	F. METROPOLITAN ASSESSMENTS			G County Hospital Assessments	H All Other
						Sewer	Park	Water		
BOSTON	\$6,759,518.91	\$85,417.96	\$77,047.75	\$2,195,836.51	\$3,070,761.91	\$63,574.77	\$119,937.86	\$1,166,942.15	—	—
WORCESTER	230,320.39	8,374.43	2,021.80	155,530.60	64,593.56	—	—	—	—	—
SPRINGFIELD	483,597.86	9,327.11	1,440.75	1237,323.75	218,506.25	—	—	—	—	—
FALL RIVER	156,641.39	7,254.66	2,280.90	138,508.33	8,587.50	—	—	—	—	—
CAMBRIDGE	348,736.30	12,678.42	2,690.98	260,940.38	22,250.00	20,027.10	32,840.40	—	—	—
NEW BEDFORD	230,336.23	7,553.98	1,453.84	183,385.91	38,162.50	—	—	—	—	—
SOMERVILLE	262,373.46	7,704.03	2,900.34	115,634.83	4,556.25	11,718.10	7,110.42	107,164.32	\$5,585.17	\$3,522.46
LOWELL	151,286.31	9,152.57	6,612.16	117,047.87	11,951.25	—	—	—	—	—
LYNN	190,252.71	8,474.08	6,716.03	156,321.00	9,956.25	—	—	—	—	—
LAWRENCE	91,577.01	6,381.52	740.46	74,250.03	10,205.00	—	9,291.35	—	—	—
QUINCY	184,715.41	3,930.95	980.06	78,575.25	3,401.30	17,330.76	9,229.22	71,267.87	—	—
NEWTON	208,083.26	2,543.64	100,020.00	130,020.00	13,839.51	22,299.02	11,284.74	8,096.32	—	—
MEDFORD	174,889.24	5,819.69	1,078.12	91,114.38	20,728.12	9,164.02	5,557.86	48,205.80	3,355.62	1,997.75
BROCKTON	75,516.23	6,856.53	1,708.28	44,223.55	20,728.12	—	—	—	—	—
MALDEN	165,788.65	5,206.82	1,359.20	88,039.21	1,487.50	—	—	—	—	—
HOLYOKE	55,104.67	3,226.34	1,234.16	23,170.00	2,474.17	8,111.69	4,919.54	52,457.52	3,187.17	—
PITTSFIELD	42,628.73	1,976.23	—	36,677.30	3,975.00	—	—	—	3,172.00	—
EVERETT	121,933.97	3,930.40	278.38	40,053.92	2,465.00	8,034.96	4,876.84	59,122.47	—	—
HAVERHILL	40,001.78	3,362.66	958.96	32,712.62	2,967.50	—	—	—	—	—
FITCHBURG	46,570.93	1,822.84	227.72	36,764.87	7,735.50	—	—	—	—	—
CHICPEE	34,321.58	3,217.25	3,375.76	19,507.32	8,221.25	4,921.82	2,984.00	40,067.11	—	1,414.78
CHELSEA	141,412.18	18,738.77	6,348.84	66,936.86	21,695.00	7,311.16	3,699.82	—	—	—
SALAM	33,723.67	3,563.37	520.30	21,695.00	7,945.00	—	—	—	2,528.50	4.10
WALTHAM	85,246.82	1,969.71	867.28	60,728.75	8,137.50	—	—	—	—	1.35
TAUNTON	40,167.94	1,908.80	1,180.25	29,685.04	7,392.50	—	—	—	—	—
REVERE	88,235.91	7,573.94	7,858.74	35,929.60	2,583.75	4,220.27	2,580.55	27,509.06	—	—
BEVERLY	20,521.87	1,210.21	351.80	18,029.86	930.00	4,351.81	2,642.56	21,179.38	471.75	—
MELROSE	49,476.91	453.50	27.78	20,350.13	—	—	—	—	—	—
NORFOLK	11,878.46	343.18	244.03	10,206.25	1,085.00	—	—	—	—	416.61
GLoucester	59,207.46	42,109.29	972.04	31,245.14	24,464.38	—	—	—	3,946.06	—
LEOMINSTER	37,307.29	721.04	68.38	17,595.84	14,975.97	—	—	—	—	—
NORTH ADAMS	16,596.63	1,754.99	69.50	13,698.14	1,074.00	—	—	—	—	—
ATTLEBORO	10,712.53	229.33	—	8,713.20	1,770.00	—	—	—	—	—
PEABODY	23,030.89	1,730.80	519.10	18,125.99	2,475.00	—	—	—	—	—
ANDOVER	318.80	3,180.00	—	6,938.13	5,150.00	—	—	—	3,385.10	—
GARDNER	10,792.03	2,019.14	782.47	25,612.08	4,785.00	2,422.55	1,471.21	—	950.08	—
WOBURN	38,042.53	104.72	—	10,898.75	10,590.00	—	—	—	—	—
WINTHROP	21,593.47	1,244.95	268.30	12,587.03	3,055.00	—	—	—	616.25	—
MAKESBOROUGH	17,771.53	1,054.42	918.54	13,260.98	2,585.00	—	—	—	—	—
NEWBURYPORT	17,818.94	—	—	—	—	—	—	—	—	—
39 Cities	\$10,777,952.08	\$228,051.07	\$135,906.02	\$4,723,896.67	\$3,651,637.17	\$183,488.03	\$218,406.37	\$1,602,012.00	\$27,197.70	\$7,357.05

* Paid from offsets to outlays.

* Includes \$7,650.07 paid from Federal grants for outlays.

* Includes \$110 paid from Federal grants for outlays.

* Includes \$296.11 paid from Federal grants for outlays.

* Includes \$157.50 interest on cemetery loans.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1941.*

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON . . .	\$162,250,888.15	\$69,246,900.00	\$6,127,288.15	—	\$77,376,700.00	—	\$9,500,000.00	—	—
WORCESTER . . .	15,219,984.47	9,329,000.00	126,538.74	—	2,132,000.00	—	3,075,000.00	—	\$557,445.73
SPRINGFIELD . . .	15,941,197.94	8,540,000.00	59,941.59	—	5,427,000.00	—	1,700,000.00	—	214,256.35
FALL RIVER . . .	5,514,661.43	4,009,000.00	253,661.43	—	252,000.00	—	1,000,000.00	—	—
CAMBRIDGE . . .	12,130,000.00	9,674,500.00	—	\$25,000.00	823,500.00	—	530,500.00	—	—
NEW BEDFORD . . .	7,853,959.75	5,937,000.00	102,546.21	—	823,000.00	—	1,800,000.00	—	167,678.61
SOMERVILLE . . .	6,847,778.57	4,598,000.00	320,617.20	—	227,000.00	—	1,650,000.00	—	52,161.36
LOWELL . . .	6,370,750.57	3,865,850.00	1,052,400.57	—	328,500.00	—	1,000,000.00	—	—
LYNN . . .	8,342,100.00	5,438,000.00	458,000.00	—	296,000.00	—	2,100,000.00	—	—
LYNN . . .	5,021,927.12	2,448,000.00	64,117.56	—	422,000.00	—	1,000,000.00	—	—
LAWRENCE . . .	5,085,574.64	4,031,500.00	126,000.00	—	175,000.00	\$6,000.00	750,000.00	—	—
QUINCY . . .	5,085,574.64	4,031,500.00	—	—	175,000.00	—	600,000.00	—	—
NEWTON . . .	5,309,186.01	3,414,000.00	—	—	392,000.00	—	1,100,000.00	—	—
MEDFORD . . .	5,053,716.21	3,448,000.00	113,716.21	—	588,200.00	—	1,000,000.00	—	—
BROCKTON . . .	4,296,139.00	3,570,923.00	204,014.00	—	105,000.00	—	1,000,000.00	—	—
MALDEN . . .	4,748,229.48	3,479,000.00	164,229.48	—	692,000.00	—	450,000.00	—	—
HOLYOKE . . .	1,934,934.98	663,000.00	129,934.98	—	136,000.00	—	200,000.00	—	—
PITTSFIELD . . .	1,459,000.00	1,123,000.00	—	—	92,000.00	—	1,250,000.00	—	—
EVERETT . . .	3,038,418.39	1,641,900.00	54,518.59	—	132,000.00	—	600,000.00	—	—
HAVERHILL . . .	2,281,494.87	1,426,039.30	133,455.57	—	170,500.00	—	600,000.00	—	—
FITCHBURG . . .	2,425,500.00	1,611,000.00	19,000.00	—	222,500.00	—	600,000.00	—	—
CHICOPEE . . .	2,018,987.83	898,848.00	297,639.83	—	—	—	1,538,366.90	—	—
CHELSEA . . .	4,330,083.19	2,107,900.00	646,328.20	—	193,000.00	—	400,000.00	—	—
SALEM . . .	1,790,495.82	1,090,000.00	52,450.82	—	186,000.00	—	200,000.00	—	—
WALTHAM . . .	2,809,202.33	2,162,500.00	60,702.33	—	181,000.00	—	1,020,000.00	—	—
TAUNTON . . .	1,657,041.04	1,214,600.00	61,441.04	—	53,825.00	—	400,000.00	—	—
REVERE . . .	3,042,325.19	1,247,000.00	721,500.19	—	36,000.00	—	100,000.00	—	—
BEVERLY . . .	1,305,835.40	871,000.00	4,835.40	—	—	—	100,000.00	—	—
MELROSE . . .	504,000.00	404,000.00	—	—	60,000.00	—	800,000.00	—	—
NORTHAMPTON . . .	745,399.25	572,000.00	13,399.25	—	794,000.00	—	200,000.00	—	—
GLoucester . . .	3,183,376.71	1,466,000.00	112,876.71	—	439,000.00	—	300,000.00	—	—
LEOMINSTER . . .	1,217,000.00	578,000.00	—	—	20,800.00	—	300,000.00	—	—
NORTH ADAMS . . .	1,043,759.96	686,000.00	36,959.96	—	35,000.00	—	300,000.00	—	—
ATTLEBORO . . .	417,500.00	382,500.00	—	—	78,000.00	—	—	—	—
PEABODY . . .	1,224,571.96	759,500.00	87,071.96	—	—	—	260,000.00	—	—
GARNER . . .	232,500.00	232,500.00	—	—	123,000.00	—	300,000.00	—	—
WOBURN . . .	1,198,417.76	730,500.00	84,917.76	—	272,000.00	—	300,000.00	—	—
WESTFIELD . . .	620,000.00	348,000.00	72,770.00	—	123,000.00	—	300,000.00	—	—
MALDENBOROUGH . . .	1,011,005.52	501,300.00	—	—	88,000.00	—	—	—	—
NEWBURYPORT . . .	1,041,084.33	572,500.00	81,184.33	—	—	—	—	—	—
39 Cities . . .	\$310,520,628.06	\$164,869,362.30	\$11,844,057.24	\$51,734.93	\$93,811,525.00	\$6,000.00	\$38,393,366.90	\$200,435.52	\$1,344,146.17

¹ Includes \$90,000 anticipation of serial general debt and \$28,000 anticipation of highway reimbursement from State and county.

² Anticipation of highway reimbursement from State and county.

TABLE XII. — *Relation of Indebtedness to Valuation — 1941.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1941, together with the supplemental assessment of December, 1941.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1940	Percentage of Net Debt of Valuation	Valuation of 1941 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . .	770,816	8.2	\$1,497,419,349	\$146,623,600.00	\$24,441,309.73	\$122,182,290.27
2 NEW BEDFORD . . .	110,341	5.8	100,814,261	6,786,734.93	938,614.45	5,848,120.48
3 GLOUCESTER . . .	24,046	5.7	39,667,145	2,260,000.00	—	2,260,000.00
4 SPRINGFIELD . . .	149,554	5.2	271,189,975	13,967,000.00	—	13,967,000.00
5 NEWBURYPORT . . .	13,916	5.0	13,121,279	660,500.00	—	660,500.00
6 CAMBRIDGE . . .	110,879	5.0	175,047,211	10,230,000.00	1,521,000.00	8,709,000.00
7 MALDEN . . .	58,010	4.7	72,057,055	3,584,000.00	170,000.00	3,414,000.00
8 MEDFORD . . .	63,083	4.7	82,489,072	3,840,000.00	—	3,840,000.00
9 WALTHAM . . .	40,020	4.4	53,130,883	2,348,500.00	—	2,348,500.00
10 LOWELL . . .	101,389	4.4	97,148,937	4,290,350.00	—	4,290,350.00
11 LEOMINSTER . . .	22,226	4.4	23,340,639	1,017,000.00	—	1,017,000.00
12 LYNN . . .	98,123	4.3	135,813,901	5,784,100.00	—	5,784,100.00
13 BROCKTON . . .	62,343	4.2	75,312,434	3,159,125.00	—	3,159,125.00
14 TAUNTON . . .	37,395	4.2	33,262,304	1,395,600.00	15,000.00	1,380,600.00
15 WORCESTER . . .	193,694	4.1	278,395,039	11,461,000.00	—	11,461,000.00
16 SOMERVILLE . . .	102,177	4.1	118,111,808	4,825,000.00	—	4,825,000.00
17 WOBURN . . .	19,751	4.1	21,045,923	853,500.00	—	853,500.00
18 FALL RIVER . . .	115,428	4.0	99,633,954	4,261,000.00	226,000.00	4,035,000.00
19 MARLBOROUGH . . .	15,154	3.9	16,087,156	624,300.00	—	624,300.00
20 PEABODY . . .	21,711	3.8	21,773,128	837,500.00	—	837,500.00
21 CHELSEA . . .	41,259	3.7	45,222,335	2,107,900.00	449,516.90	1,658,383.10
22 FITCHBURG . . .	41,824	3.5	50,679,482	1,781,500.00	—	1,781,500.00
23 LAWRENCE . . .	84,323	3.3	87,292,794	2,870,000.00	—	2,870,000.00
24 NORTH ADAMS . . .	22,213	3.2	21,990,655	706,800.00	—	706,800.00
25 QUINCY . . .	75,810	3.2	131,854,056	4,206,500.00	—	4,206,500.00
26 REVERE . . .	34,405	3.2	41,191,928	1,300,825.00	—	1,300,825.00
27 NEWTON . . .	69,873	3.1	178,276,783	5,539,000.00	—	5,539,000.00
28 WESTFIELD . . .	18,793	3.0	20,870,376	620,000.00	—	620,000.00
29 HAVERHILL . . .	46,752	3.0	52,453,885	1,548,039.30	—	1,548,039.30
30 CHICOPEE . . .	41,664	2.8	39,688,279	1,121,348.00	—	1,121,348.00
31 NORTHAMPTON . . .	24,794	2.3	27,057,592	632,000.00	—	632,000.00
32 EVERETT . . .	46,784	2.3	75,545,821	1,733,900.00	—	1,733,900.00
33 SALEM . . .	41,213	2.3	56,041,365	1,283,000.00	—	1,283,000.00
34 BEVERLY . . .	25,537	2.2	41,738,134	901,000.00	—	901,000.00
35 PITTSFIELD . . .	49,684	2.0	63,359,123	1,259,000.00	—	1,259,000.00
36 HOLYOKE . . .	53,750	1.7	75,208,786	1,355,000.00	187,000.00	1,268,000.00
37 ATTLEBORO . . .	22,071	1.5	26,710,017	417,500.00	25,000.00	412,500.00
38 GARDNER . . .	20,206	1.0	22,223,094	232,500.00	—	232,500.00
39 MELROSE . . .	25,333	1.0	41,015,736	404,000.00	—	404,000.00
39 Cities	2,916,344	5.3	\$4,323,281,694	\$258,828,622.23	\$27,853,441.08	\$230,975,181.15

¹ Railroad stock offsetting debt of \$87,000.

² Sewer assessment investment fund.

TABLE XIII. — *Debt Transactions for 1941 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), nor payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding loans for the current year were issued for general purposes and for the renewal of tax title loans.

REVENUE ACCOUNTS FOR THE FISCAL YEAR 1900										
CITIES.	INCURRED				Warrants or Orders	CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans ¹		General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans ¹	Warrants or Orders
Boston	\$6,655,000.00	\$1,500,000.00	\$570,000.00	\$32,500,000.00	—	\$9,178,000.00	\$2,292,571.17	\$583,000.00	\$34,000,000.00	—
Worcester	1,152,000.00	137,827.00	300,000.00	7,425,000.00	\$557,445.73	1,854,000.00	264,230.19	371,700.00	8,250,000.00	\$563,414.92
Springfield	—	158,000.00	—	6,120,000.00	214,256.35	1,042,000.00	104,109.08	228,000.00	6,710,000.00	400,232.29
Fall River	460,000.00	147,000.00	—	3,000,000.00	—	1,028,500.00	123,521.62	23,000.00	3,000,000.00	—
Cambridge	1,337,000.00	—	—	4,400,000.00	—	2,441,000.00	—	84,000.00	4,000,000.00	—
New Bedford	400,000.00	—	—	3,300,000.00	167,678.61	1,132,000.00	199,383.88	91,000.00	3,900,000.00	181,353.12
Somerville	750,000.00	66,045.22	50,000.00	3,900,000.00	52,161.36	680,000.00	50,299.39	33,000.00	4,550,000.00	47,593.32
Lowell	587,500.00	300,000.00	—	3,718,000.00	—	1,091,600.00	204,297.97	61,500.00	4,101,857.32	—
Lynn	880,000.00	172,000.00	50,000.00	4,150,000.00	—	1,091,600.00	204,297.97	61,500.00	4,101,857.32	—
Lawrence	250,000.00	25,000.00	15,000.00	3,500,000.00	87,109.56	456,500.00	33,611.52	35,000.00	3,500,000.00	—
Quincy	1,036,000.00	105,000.00	45,000.00	2,550,000.00	2,774.64	698,000.00	100,000.00	70,000.00	2,800,000.00	16,188.50
Newton	320,000.00	40,000.00	100,000.00	1,700,000.00	170,056.06	591,000.00	—	81,000.00	1,908,000.00	199,628.70
Medford	300,000.00	40,000.00	40,000.00	3,125,000.00	—	554,500.00	37,146.32	66,000.00	3,325,000.00	—
Brockton	465,925.00	75,000.00	60,000.00	2,333,000.00	—	470,634.15	49,700.00	79,100.00	2,700,000.00	—
Malden	292,000.00	80,000.00	35,000.00	2,000,000.00	—	494,000.00	70,624.36	35,000.00	2,000,000.00	—
Holyoke	—	50,000.00	200,000.00	2,350,000.00	—	166,000.00	38,661.97	105,000.00	2,650,000.00	—
Pittsfield	—	—	—	1,000,000.00	—	201,000.00	—	19,000.00	1,100,000.00	—
Everett	250,000.00	50,000.00	—	2,400,000.00	—	315,000.00	29,166.76	15,000.00	2,400,000.00	—
Haverhill	231,039.30	80,000.00	30,000.00	1,600,000.00	—	226,300.00	74,731.77	24,000.00	1,606,000.00	—
Fitchburg	150,000.00	—	—	1,625,000.00	—	284,500.00	6,200.00	35,700.00	1,300,000.00	—
Chicopee	6,348.00	—	—	1,400,000.00	—	151,000.00	56,901.59	31,500.00	1,300,000.00	—
Chelsea	160,000.00	697,911.22	—	2,238,366.90	37,488.09	187,400.00	703,962.81	44,500.00	1,700,000.00	39,644.77
Salem	316,000.00	25,000.00	—	1,400,000.00	55,045.82	205,500.00	23,991.78	41,000.00	1,400,000.00	—
Waltham	102,000.00	80,000.00	—	1,400,000.00	—	369,500.00	110,011.17	53,500.00	1,150,000.00	—
Taunton	164,000.00	8,000.00	10,000.00	1,000,000.00	—	224,300.00	60,731.85	17,500.00	1,150,000.00	—
Revere	255,000.00	766,687.79	3,825.00	1,920,000.00	—	278,500.00	819,668.82	39,360.63	1,300,000.00	—
Beverly	110,000.00	—	—	1,300,000.00	—	188,000.00	—	16,000.00	900,000.00	—
Melrose	—	—	—	700,000.00	—	125,000.00	5,500.00	—	425,000.00	—
Northampton	—	—	—	375,000.00	—	40,000.00	7,173.22	4,000.00	810,000.00	—
Gloucester	130,000.00	35,000.00	75,000.00	1,210,500.00	—	262,865.18	24,118.51	89,000.00	810,000.00	142.10
Leominster	60,000.00	—	65,000.00	700,000.00	—	119,000.00	11,975.75	39,000.00	800,000.00	—
North Adams	14,000.00	—	—	500,000.00	—	120,225.00	4,692.35	8,400.00	500,000.00	—
Attleboro	10,000.00	—	—	200,000.00	—	58,500.00	—	18,500.00	350,000.00	—
Peabody	151,000.00	65,000.00	—	200,000.00	—	147,500.00	47,338.83	11,000.00	1,100,000.00	17,622.66
Gardner	—	—	25,000.00	1,000,000.00	—	59,500.00	—	10,000.00	300,000.00	—
Woburn	112,000.00	27,000.00	—	300,000.00	—	179,000.00	14,249.05	22,000.00	625,000.00	—
Westfield	91,500.00	—	—	200,000.00	—	88,000.00	—	34,000.00	300,000.00	—
Marborough	—	78,427.38	10,000.00	763,935.52	—	100,100.00	69,084.76	20,000.00	802,500.00	—
Newburyport	63,000.00	—	—	510,000.00	—	83,274.91	15,437.95	7,000.00	500,000.00	—
39 Cities	\$17,361,312.30	\$4,901,898.61	\$1,683,825.00	\$110,423,802.42	\$1,344,016.22	\$26,550,869.24	\$6,033,455.07	\$2,540,900.00	\$117,278,237.43	\$1,623,064.59

¹ For detail see Table on page ix. ² Includes \$3,000 cemetery loans.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1941.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	Water
BOSTON	\$1,127,123.59	\$85,049.27	\$65,767.29	\$976,307.03
WORCESTER	—	—	—	—
SPRINGFIELD	—	—	—	—
FALL RIVER	—	—	—	—
CAMBRIDGE	73,777.28	59,912.59	13,864.69	—
NEW BEDFORD	—	—	—	—
SOMERVILLE	128,472.85	35,055.59	3,759.62	89,657.64
LOWELL	—	—	—	—
LYNN	4,912.79	—	4,912.79	—
LAWRENCE	—	—	—	—
QUINCY	87,458.12	13,565.40	9,267.37	59,625.35
NEWTON	36,628.08	23,887.60	5,966.80	6,773.68
MEDFORD	70,684.32	27,414.85	2,938.72	40,330.75
BROCKTON	—	—	—	—
MALDEN	70,755.82	24,266.73	2,601.19	43,887.90
HOLYOKE	—	—	—	—
PITTSFIELD	—	—	—	—
EVERETT	76,079.87	24,037.18	2,578.63	49,464.06
HAVERHILL	—	—	—	—
FITCHBURG	—	—	—	—
CHICOPEE	—	—	—	—
CHELSEA	49,823.40	14,724.00	1,577.77	33,521.63
SALEM	—	—	—	—
WALTHAM	9,788.29	7,832.00	1,956.29	—
TAUNTON	—	—	—	—
REVERE	36,994.24	12,625.26	1,353.88	23,015.10
BEVERLY	—	—	—	—
MELROSE	32,135.48	13,018.77	1,397.25	17,719.46
NORTHAMPTON	—	—	—	—
GLOUCESTER	—	—	—	—
LEOMINSTER	—	—	—	—
NORTH ADAMS	—	—	—	—
ATTLEBORO	—	—	—	—
PEABODY	—	—	—	—
GARDNER	—	—	—	—
WOBURN	8,025.13	7,247.23	777.90	—
WESTFIELD	—	—	—	—
MARLBOROUGH	—	—	—	—
NEWBURYPORT	—	—	—	—
39 Cities	\$1,812,659.26	\$353,636.47	\$118,720.19	\$1,340,302.60

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1941.

CITIES.	TOTALS	Serial Payments	Payments to County Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$12,776,467.10	1 \$8,430,122.03	—	\$926,650.31	\$1,127,123.39	\$2,292,571.17
WORCESTER	2,352,103.19	2 2,225,700.00	—	—	—	126,403.19
SPRINGFIELD	1,440,123.28	1 1,246,014.20	—	—	—	194,109.08
FALL RIVER	1,125,021.62	1 1,001,500.00	—	—	—	123,521.62
CAMBRIDGE	1,580,277.28	1 1,506,500.00	—	—	73,777.28	—
NEW BEDFORD	1,280,383.88	1 1,201,000.00	—	—	—	79,383.88
SOMERVILLE	912,838.90	7 713,000.00	\$21,066.66	—	128,472.85	50,299.39
LOWELL	890,378.35	4 686,080.38	—	—	—	204,297.97
LYNN	1,169,012.79	6 913,100.00	—	—	4,912.79	231,000.00
LAWRENCE	525,111.52	4 491,500.00	—	—	—	33,611.52
QUINCY	950,194.46	7 762,736.34	—	—	87,458.12	100,000.00
NEWTON	658,230.09	7 621,602.01	—	—	36,628.08	37,146.32
MEDFORD	735,830.04	6 615,500.00	12,500.00	—	70,684.32	49,700.00
BROCKTON	549,434.15	5 549,734.15	—	—	—	70,624.36
MALDEN	681,446.84	505,000.00	11,866.66	23,200.00	70,755.82	38,661.97
HOLYOKE	309,661.97	271,000.00	—	—	—	—
PITTSFIELD	220,000.00	220,000.00	—	—	—	29,166.76
EVERETT	447,046.63	330,000.00	11,800.00	—	76,079.87	74,731.77
HAVERHILL	325,031.77	250,300.00	—	—	—	6,200.00
FITCHBURG	326,400.00	320,200.00	—	—	—	56,901.59
CHICOPEE	239,401.59	187,400.00	—	—	—	106,051.59
CHELSEA	354,882.99	182,500.00	—	—	49,823.40	23,991.78
SALEM	273,991.78	250,000.00	—	11,608.00	—	55,011.17
WALTHAM	483,563.20	340,363.74	9,400.00	—	9,788.29	60,781.85
TAUNTON	323,531.85	262,800.00	—	—	—	74,981.03
REVERE	371,475.37	259,500.00	—	—	36,994.24	39,360.63
BEVERLY	243,360.63	204,000.00	—	—	—	5,500.00
MELROSE	163,535.48	118,500.00	7,400.00	—	32,135.48	7,173.22
NORTHAMPTON	47,173.22	10,400.00	—	—	—	24,118.51
GLOUCESTER	375,983.69	351,865.18	—	—	—	11,975.75
LEONISTER	180,175.75	158,000.00	10,200.00	—	—	4,692.35
NORTH ADAMS	126,317.35	121,625.00	—	—	—	—
ATLOROHO	73,000.00	73,000.00	—	—	—	47,338.83
PEABODY	205,838.83	158,500.00	—	—	—	—
GARDNER	69,500.00	59,500.00	10,000.00	—	8,025.13	14,249.05
WOBURN	296,807.52	201,000.00	3,533.34	—	—	—
WESTFIELD	122,000.00	122,000.00	—	—	—	12,657.38
MARLBOROUGH	135,757.38	120,100.00	3,000.00	—	—	15,437.95
NEWBURYPORT	105,712.86	90,274.91	—	—	—	—
39 Cities	\$33,427,003.85	\$26,230,517.94	\$100,766.66	\$961,458.31	\$1,812,659.26	\$4,321,601.68

¹ Serial payments amounting to \$38,925.30 were paid from balances of Federal grants for outlays and \$11,000 from sale of real estate.

² Serial payments amounting to \$23,985.80 were paid from balances of Federal grants for outlays.

³ Serial payments amounting to \$22,000 were paid from balances of Federal grants for outlays.

⁴ Serial payments amounting to \$7,589.62 were paid from balances of Federal grants for outlays.

⁵ Serial payments amounting to \$40,000 were paid from balances of Federal grants for outlays.

⁶ Serial payments amounting to \$5,263.66 were paid from balances of Federal grants for outlays.

⁷ Serial payments amounting to \$50,397.99 were paid from balances of Federal grants for outlays.

⁸ Serial payments amounting to \$1,136.26 were paid from balances of Federal grants for outlays.

⁹ Serial payments amounting to \$6,500 were paid from balances of Federal grants for outlays.

¹⁰ Serial payments amounting to \$4,000 were paid from balances of Federal grants for outlays.

¹¹ Serial payments amounting to \$7,000 were paid from balances of Federal grants for outlays.

¹² Serial payments amounting to \$10,000 were paid from offsets to outlays.

DIVISION E

CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1941					CASH AT END OF 1941						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON .	\$10,936,598.64	\$2,915,208.71	\$2,678,694.01	\$5,150.02	\$4,840,513.14	\$491,032.76	\$15,435,513.18	\$5,630,996.49	\$3,262,878.45	\$4,815.35	\$5,358,370.81	\$1,178,443.08
WORCESTER .	3,734,338.64	3,245,672.95	—	77,427.92	387,825.69	23,412.08	3,811,232.82	3,302,738.41	—	79,398.07	403,114.77	25,981.57
SPRINGFIELD .	1,816,967.10	1,479,904.00	—	—	52,524.91	5,338.19	2,234,379.27	2,207,335.37	—	—	19,034.76	7,999.14
FALL RIVER .	486,615.33	475,530.22	1,567.38	—	4,420.03	1,097.70	819,469.57	758,339.22	15,513.36	—	44,426.51	1,190.48
CAMBRIDGE .	843,222.41	712,086.27	112,303.73	—	5,508.12	12,724.29	1,968,944.26	1,857,087.58	75,143.57	—	25,107.44	11,545.57
NEW BEDFORD .	956,171.32	817,157.00	86,236.05	15,942.09	31,994.42	4,841.76	775,148.25	622,525.77	103,036.18	17,497.29	28,331.35	3,757.67
SOMERVILLE .	1,183,943.69	1,160,441.16	—	—	21,771.02	1,731.51	779,397.74	756,984.40	—	—	20,577.27	1,836.07
LOWELL .	694,462.31	675,276.71	—	1,920.99	12,785.69	4,478.92	615,739.85	590,750.56	—	3,095.93	13,685.12	8,208.24
LYNN .	1,486,903.23	1,391,296.84	—	80,749.11	12,966.82	1,890.46	1,937,370.34	1,622,607.99	—	111,300.47	1,298.09	202,163.79
LAWRENCE .	437,477.15	429,402.41	—	—	3,116.09	4,958.65	648,468.55	642,163.53	—	—	1,291.15	5,013.87
QUINCY .	403,374.89	376,596.02	—	1,059.71	19,216.93	6,502.23	780,076.31	755,577.47	895.41	1,928.13	17,772.55	4,798.16
NEWTON .	884,509.90	827,152.05	—	10.00	54,500.10	690.88	1,103,275.06	1,067,690.48	—	20.00	32,927.95	1,721.22
MEDFORD .	804,079.41	730,940.73	3,842.96	5,111.04	3,381.54	58,720.00	595,487.33	572,900.02	—	167.61	14,885.64	8,034.06
BROCKTON .	404,079.41	384,079.41	1,441.90	2,884.67	11,534.01	1,729.38	763,916.81	754,858.39	—	3,209.98	7,642.15	54,836.56
MALDEN .	523,347.65	518,621.35	—	—	1,266.47	11,686.55	366,835.63	330,781.01	2,811.38	1,275.26	1,076.21	8,895.57
HOLYOKE .	330,967.17	314,011.55	—	—	5,269.07	8,713.09	576,215.65	572,369.57	—	—	3,550.16	12,504.46
PITTSFIELD .	446,454.40	417,548.82	—	—	20,192.49	7,350.19	1,126,967.02	1,085,097.10	—	7,163.87	27,665.54	7,040.51
EVERETT .	754,044.25	734,699.77	344.29	—	9,442.91	9,442.91	281,991.04	266,856.30	472.94	—	11,705.09	2,956.71
HAVERHILL .	748,067.52	742,302.40	—	—	2,328.34	3,092.49	480,851.83	437,829.04	—	3,658.89	17,982.50	1,381.40
FITCHBURG .	318,417.13	301,641.46	—	4,484.53	10,789.39	1,501.75	508,892.80	427,086.94	—	—	14,738.62	67,087.24
CHICPEE .	482,829.45	415,785.17	—	—	7,908.71	59,135.57	738,082.31	732,506.26	—	—	1,891.47	3,684.58
CHELSEA .	513,116.20	504,464.64	—	—	2,695.04	5,956.52	738,082.31	732,506.26	—	—	7,645.77	1,403.29
SALEM .	412,178.84	387,971.10	—	—	23,036.67	1,171.07	316,389.01	307,339.95	—	—	3,970.79	2,774.90
WALTHAM .	221,027.69	205,061.26	2,882.97	601.32	10,032.47	2,449.67	286,516.53	268,087.73	10,514.29	1,168.82	3,970.79	2,774.90
TAUNTON .	615,656.73	576,819.94	892.57	4,630.04	18,614.95	15,199.23	605,293.69	567,547.71	1,117.32	5,003.07	15,795.22	1,311.08
REVERE .	276,590.51	262,104.23	—	8.00	3,052.60	11,425.68	321,528.82	313,606.44	—	16.00	3,928.06	3,978.82
BEVERLY .	144,418.42	142,519.78	—	—	381.88	1,516.76	198,466.93	193,345.17	—	—	3,573.30	1,548.46
MELROSE .	223,785.80	215,481.62	—	1,584.57	5,627.10	1,112.51	138,441.18	133,919.48	—	1,192.57	1,947.21	1,981.92
NORTHAMPTON .	297,331.07	293,139.62	—	—	4,191.45	1,939.98	565,978.66	556,921.04	—	100.00	2,691.16	1,804.42
GLOUCESTER .	172,963.48	164,966.02	—	—	6,057.48	7,621.34	161,968.56	154,503.35	—	—	6,540.73	2,415.99
LEOMINSTER .	274,023.15	163,130.73	276.00	18.25	3,106.83	7,621.34	223,105.65	220,439.67	—	—	1,903.41	4,939.80
NORTH ADAMS .	220,023.19	215,137.86	—	—	3,694.66	1,190.67	223,105.65	220,439.67	—	306.50	1,048.40	1,044.70
ATTLEBORO .	697,832.96	669,815.61	—	—	27,693.13	824.76	129,169.33	126,018.41	—	—	2,108.22	1,034.70
PAERDOR .	69,457.86	42,946.61	—	282.50	830.02	23,398.73	159,544.66	135,972.43	—	—	7,638.99	1,075.76
GARDNER .	114,147.83	108,055.44	—	—	3,598.56	2,369.56	196,543.03	188,078.28	—	—	9,163.05	1,380.41
WOBURN .	29,471.50	26,743.59	—	—	1,163.25	1,562.83	66,865.09	53,920.37	—	402.07	15,492.17	12,833.22
WESTFIELD .	213,928.06	197,548.71	—	—	2,436.52	13,942.83	190,662.99	172,161.00	—	175.40	5,492.17	1,838.71
MAHAROUGH .	25,072.16	23,768.22	—	107.09	4,452.87	7,443.38	42,126.79	39,727.87	—	51.79	3,803.36	1,495.12
NEWBURYPORT .	84,796.32	76,166.13	—	—	7,579.37	1,050.62	86,636.77	81,338.29	—	—	—	—
39 Cities	\$32,792,178.84	\$23,235,707.90	\$2,890,638.73	\$204,811.78	\$5,649,502.91	\$811,517.52	\$40,906,777.30	\$29,339,646.49	\$3,472,382.90	\$241,946.77	\$6,151,554.74	\$1,246.40

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1941

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.		Brookline POPULATION 49,786
REVENUE.		\$4,980,500.51
General		3,827,903.76
<i>Taxes</i>		3,384,773.09
Property, poll, and income		3,336,070.28
Corporation, bank, etc.		48,702.81
<i>Licenses and permits</i>		35,540.50
<i>Fines and forfeits</i>		7,853.50
<i>Grants and gifts</i>		399,934.91
For expenses		399,934.91
For outlays		—
<i>All other</i>		1.76
Commercial		1,152,596.75
<i>Special assessments</i>		57,009.06
To meet expenses		1,586.64
To meet outlays		55,422.42
<i>Privileges</i>		230,226.21
<i>Departmental</i>		317,968.46
General government		9,118.69
Protection of persons and property		5,599.98
Health and sanitation		29,400.67
Highways		14,711.44
Charities		215,928.35
Soldiers' benefits		2,555.50
Schools		5,563.91
Libraries		4,482.63
Recreation		27,861.79
Unclassified		2,745.50
<i>Public service enterprises</i>		503,445.08
Electric light		—
Water		503,445.08
All other		—
<i>Cemeteries</i>		8,044.09
<i>Interest</i>		35,903.85
On sinking funds		—
On trust and investment funds		2,843.28
All other		33,060.57
NON-REVENUE.		\$1,077,367.94
Offsets to outlays		28,830.53
<i>Departmental</i>		25,312.72
<i>Public service enterprises</i>		3,517.81
<i>Cemeteries</i>		—
Municipal indebtedness		300,000.00
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		300,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		28,581.83
<i>From sinking funds</i>		—
<i>All other</i>		28,581.83
Refunds		58,298.75
Agency, trust, and investment		661,656.83
<i>Taxes and licenses for State</i>		363,383.70
<i>Taxes for county</i>		137,343.88
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		152,339.14
<i>All other</i>		8,590.11
RECAPITULATION.		
Revenue and offsets to outlays		\$5,009,331.04
Premiums		—
Municipal indebtedness		300,000.00
Transfers and refunds		86,880.58
Agency, trust, and investment		661,656.83
Total receipts		\$6,057,868.45
Balance on hand, including funds		1,029,675.05
GRAND TOTAL		\$7,087,543.50

Graded According to Population of 1940.

PAYMENTS.		Brookline POPULATION 49,786
Maintenance		\$3,931,144.28
Departmental		3,618,438.21
General government		181,616.36
Protection of persons and property		711,367.15
Health and sanitation		340,173.45
Highways		352,169.98
Charities		612,379.90
Soldiers' benefits		20,749.86
Schools		998,528.36
Libraries		71,236.67
Recreation		192,641.12
Pensions		116,411.13
Unclassified		21,164.23
Public service enterprises		293,609.92
Electric light		—
Water		293,609.92
All other		—
Cemeteries		16,754.55
Administration of trust funds		2,341.60
Interest		140,443.98
Loans, general purposes		52,390.61
Loans, public service enterprises		88,053.37
Loans, cemeteries		—
Outlays		357,549.05
Departmental		279,452.08
General government		24,898.97
Protection of persons and property		29,615.51
Health and sanitation		62,630.90
Highways		110,980.92
Charities		425.19
Schools		37,924.15
Libraries		1,233.30
Recreation		11,743.14
Unclassified		—
Public service enterprises		74,874.97
Electric light		—
Water		74,874.97
All other		—
Cemeteries		3,222.00
Municipal indebtedness		959,725.20
From sinking funds		—
From revenue and other sources		359,725.20
Bonds refunded, current year		—
Temporary loans (including revenue loans)		600,000.00
Warrants or orders, previous years		—
Transfers		28,581.83
To sinking funds from revenue		—
All other		28,581.83
Refunds		58,298.75
Agency, trust, and investment		678,563.99
Taxes and licenses for State		363,383.70
Taxes for county		137,343.88
Expenditures for grade crossings		—
Sinking and other permanent funds		169,246.30
All other		8,590.11
RECAPITULATION.		
Maintenance and interest		\$4,071,588.26
Permanent debt (except from sinking funds)		359,725.20
Sinking fund requirements from revenue		—
Outlays		357,549.05
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		600,000.00
Transfers (except to sinking funds) and refunds		86,880.58
Agency, trust, and investment		678,563.99
Total payments		\$6,154,307.08
Balance on hand, including funds		933,236.42
GRAND TOTAL		\$7,087,543.50

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Arlington POPULATION 40,013	Watertown POPULATION 35,427	Belmont POPULATION 26,867	Weymouth POPULATION 23,868
REVENUE.	\$2,768,576.16	\$2,552,900.47	\$2,316,372.24	\$1,903,150.68
General	2,234,109.45	2,096,926.13	1,571,489.03	1,551,962.34
<i>Taxes</i>	<i>2,042,661.83</i>	<i>1,874,228.86</i>	<i>1,467,864.21</i>	<i>1,306,076.07</i>
Property, poll, and income	2,018,231.34	1,793,258.70	1,440,231.51	1,268,482.59
Corporation, bank, etc.	24,429.99	80,970.16	17,632.70	37,592.48
<i>Licenses and permits</i>	<i>6,868.25</i>	<i>35,603.15</i>	<i>3,066.00</i>	<i>18,427.60</i>
<i>Fines and forfeits</i>	<i>1,644.15</i>	<i>1,705.65</i>	<i>914.15</i>	<i>287.80</i>
<i>Grants and gifts</i>	<i>182,876.83</i>	<i>184,686.14</i>	<i>109,644.67</i>	<i>226,372.79</i>
For expenses	182,876.33	184,686.14	109,644.67	226,372.79
For outlays	—	—	—	—
All other	59.89	902.33	—	849.18
Commercial	534,466.71	455,974.34	744,883.21	351,188.34
<i>Special assessments</i>	<i>50,500.14</i>	<i>7,116.30</i>	<i>29,135.99</i>	<i>830.52</i>
To meet expenses	403.51	505.25	—	830.52
To meet outlays	50,096.63	6,611.05	29,135.99	—
<i>Privileges</i>	<i>114,916.65</i>	<i>88,412.55</i>	<i>108,277.91</i>	<i>69,089.95</i>
<i>Departmental</i>	<i>1135,078.01</i>	<i>143,949.90</i>	<i>55,867.90</i>	<i>161,992.27</i>
General government	8,831.45	5,750.01	5,655.99	2,982.15
Protection of persons and property	2,894.76	574.08	400.84	568.49
Health and sanitation	14,975.39	15,630.71	4,209.26	2,373.94
Highways	730.39	154.37	—	6,386.08
Charities	96,286.49	113,817.59	39,993.45	130,156.64
Soldiers' benefits	2,253.00	2,006.25	1,280.00	135.00
Schools	4,999.36	1,990.09	2,795.87	7,278.68
Libraries	2,320.75	1,457.31	1,261.01	857.05
Recreation	37.14	—	235.70	—
Unclassified	11,749.28	2,569.49	35.78	1,254.24
<i>Public service enterprises</i>	<i>185,986.76</i>	<i>197,691.12</i>	<i>526,565.10</i>	<i>118,748.81</i>
Electric light	—	—	380,936.09	—
Water	185,986.76	197,691.12	145,629.01	118,546.91
All other	—	—	—	201.40
<i>Cemeteries</i>	<i>20,353.09</i>	<i>5,786.18</i>	<i>8,415.12</i>	<i>—</i>
<i>Interest</i>	<i>27,632.06</i>	<i>13,018.29</i>	<i>16,621.19</i>	<i>10,577.29</i>
On sinking funds	252.71	—	541.19	—
On trust and investment funds	6,748.59	441.83	94.41	2,366.95
All other	20,630.76	12,576.46	15,985.59	8,210.34
NON-REVENUE.	\$1,352,023.66	\$1,218,355.06	\$2,040,801.43	\$1,040,315.06
Offsets to outlays	16,020.53	30,458.68	32,717.20	9,358.70
<i>Departmental</i>	<i>16,020.53</i>	<i>27,620.49</i>	<i>21,778.40</i>	<i>5,519.59</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,838.19</i>	<i>10,938.80</i>	<i>3,839.11</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	802,512.70	800,000.00	1,690,183.75	700,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>800,000.00</i>	<i>800,000.00</i>	<i>1,630,000.00</i>	<i>700,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>2,512.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>183.75</i>	<i>—</i>
Transfers	61,284.22	2,278.46	13,385.37	64,933.66
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
All other	61,284.22	2,278.46	3,385.37	64,933.66
Refunds	14,344.22	51,976.65	14,341.93	2,987.89
Agency, trust, and investment	457,861.99	333,641.27	290,173.18	263,034.81
<i>Taxes and licenses for State</i>	<i>154,698.36</i>	<i>137,724.43</i>	<i>129,678.56</i>	<i>126,720.00</i>
<i>Taxes for county</i>	<i>88,969.67</i>	<i>79,266.26</i>	<i>74,513.14</i>	<i>48,010.97</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>208,775.96</i>	<i>114,452.18</i>	<i>82,668.48</i>	<i>83,916.24</i>
All other	5,428.10	2,199.40	3,328.00	4,387.60
RECAPITULATION.				
Revenue and offsets to outlays	\$2,784,596.69	\$2,583,359.15	\$2,349,089.44	\$1,912,509.38
Premiums	—	—	183.75	—
Municipal indebtedness	802,512.70	800,000.00	1,690,000.00	700,000.00
Transfers and refunds	75,628.44	54,255.11	27,727.30	67,921.55
Agency, trust, and investment	457,861.99	333,641.27	290,173.18	263,034.81
Total receipts	\$4,120,599.82	\$3,771,255.53	\$4,357,173.67	\$2,943,465.74
Balance on hand, including funds	191,771.04	349,532.00	377,298.56	225,367.83
GRAND TOTAL	\$4,312,370.86	\$4,120,787.53	\$4,734,467.23	\$3,166,833.57

¹ Includes \$7.50 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Arlington POPULATION 40,013	Watertown POPULATION 35,427	Belmont POPULATION 26,867	Weymouth POPULATION 23,868
Maintenance	\$2,092,366.51	\$2,006,344.27	\$1,740,126.45	\$1,508,638.66
<i>Departmental</i>	<i>1,982,346.57</i>	<i>1,912,424.19</i>	<i>1,353,584.06</i>	<i>1,438,964.93</i>
General government	114,418.73	91,408.04	92,129.24	62,087.33
Protection of persons and property	289,943.77	304,024.75	255,303.42	182,508.65
Health and sanitation	203,273.16	182,442.19	116,343.79	73,792.19
Highways	182,761.91	137,195.87	117,680.39	148,890.88
Charities	340,530.57	408,888.59	126,116.89	389,390.56
Soldiers' benefits	18,992.43	45,692.13	11,656.49	18,671.89
Schools	653,907.08	581,743.76	510,919.51	467,997.22
Libraries	35,565.45	41,809.59	22,783.64	27,006.81
Recreation	40,230.32	25,134.22	32,747.32	19,184.90
Pensions	41,676.16	53,308.38	34,772.61	26,021.24
Unclassified	61,046.99	40,776.67	33,070.76	23,413.26
<i>Public service enterprises</i>	<i>86,854.56</i>	<i>81,244.70</i>	<i>376,435.79</i>	<i>59,156.76</i>
Electric light	—	—	317,625.67	—
Water	86,854.56	81,244.70	58,800.12	68,806.76
All other	—	—	—	350.00
<i>Cemeteries</i>	<i>21,839.22</i>	<i>11,139.79</i>	<i>9,713.20</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>1,326.16</i>	<i>1,535.59</i>	<i>463.40</i>	<i>516.97</i>
Interest	61,396.39	69,156.06	52,346.99	26,231.58
<i>Loans, general purposes</i>	<i>28,417.15</i>	<i>36,586.77</i>	<i>21,164.43</i>	<i>23,690.33</i>
<i>Loans, public service enterprises</i>	<i>32,979.24</i>	<i>32,569.29</i>	<i>31,028.81</i>	<i>2,541.26</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>163.75</i>	<i>—</i>
Outlays	202,471.98	155,317.28	269,886.86	105,753.36
<i>Departmental</i>	<i>174,043.63</i>	<i>135,718.36</i>	<i>176,166.69</i>	<i>73,931.38</i>
General government	134.30	1,978.23	—	404.03
Protection of persons and property	9,370.70	907.72	—	6,937.32
Health and sanitation	35,479.63	12,506.17	42,897.81	1,982.02
Highways	118,671.69	78,032.57	64,947.62	46,200.25
Charities	—	—	—	—
Schools	5,342.94	11,628.61	43,368.22	15,701.99
Libraries	—	16,262.79	500.00	—
Recreation	5,044.37	10,601.20	24,443.04	2,705.77
Unclassified	—	3,801.07	—	—
<i>Public service enterprises</i>	<i>26,560.29</i>	<i>15,559.61</i>	<i>49,853.84</i>	<i>31,821.98</i>
Electric light	—	—	28,647.20	—
Water	26,560.29	15,559.61	21,206.64	31,821.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,868.06</i>	<i>4,039.31</i>	<i>43,876.33</i>	<i>—</i>
Municipal indebtedness	1,171,411.81	1,078,804.64	1,942,621.90	789,664.07
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>165,177.23</i>	<i>278,804.64</i>	<i>232,621.90</i>	<i>39,664.07</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>300,000.00</i>	<i>1,700,000.00</i>	<i>700,000.00</i>
<i>Warrants or orders, previous years</i>	<i>6,234.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	61,284.22	2,278.46	13,385.37	64,933.66
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>—</i>
<i>All other</i>	<i>61,284.22</i>	<i>2,278.46</i>	<i>12,985.37</i>	<i>64,933.66</i>
Refunds	14,344.22	51,976.65	14,341.93	2,987.89
Agency, trust, and investment	462,008.11	333,708.09	280,356.19	264,966.22
<i>Taxes and licenses for State</i>	<i>154,698.36</i>	<i>137,724.43</i>	<i>129,673.56</i>	<i>126,720.00</i>
<i>Taxes for county</i>	<i>88,959.57</i>	<i>79,265.26</i>	<i>74,513.14</i>	<i>48,010.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>212,909.18</i>	<i>114,512.00</i>	<i>72,866.29</i>	<i>85,734.85</i>
<i>All other</i>	<i>5,441.00</i>	<i>2,206.40</i>	<i>3,303.20</i>	<i>4,500.40</i>
RECAPITULATION.				
Maintenance and interest	\$2,153,762.90	\$2,075,500.33	\$1,792,473.44	\$1,534,870.24
Permanent debt (except from sinking funds)	165,177.23	278,804.64	232,621.90	89,664.07
Sinking fund requirements from revenue	—	—	400.00	—
Outlays	202,471.98	155,317.28	269,886.86	105,753.36
Permanent debt from sinking funds	—	—	10,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,006,234.58	300,000.00	1,700,000.00	700,000.00
Transfers (except to sinking funds) and refunds	75,628.44	54,255.11	27,327.30	67,921.55
Agency, trust, and investment	462,008.11	333,708.09	280,356.19	264,966.22
Total payments	\$4,065,283.24	\$3,697,585.45	\$4,313,065.69	\$2,763,175.44
Balance on hand, including funds	247,087.62	423,202.08	421,401.54	403,658.18
GRAND TOTAL	\$4,312,370.86	\$4,120,787.53	\$4,734,467.23	\$3,166,833.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Framingham POPULATION 23,214	Methuen POPULATION 21,880	Milton POPULATION 18,708	West Springfield POPULATION 17,135
REVENUE.	\$1,731,018.74	\$1,179,396.84	\$1,543,649.18	\$1,188,233.53
General	1,354,501.67	941,183.61	1,152,563.36	940,706.57
<i>Taxes</i>	1,166,439.26	803,821.77	1,045,838.14	836,000.36
Property, poll, and income	1,099,392.83	759,520.06	1,026,076.47	771,581.47
Corporation, bank, etc.	67,046.43	44,301.71	19,761.67	64,418.89
<i>Licenses and permits</i>	41,855.15	13,515.50	5,435.00	16,219.83
<i>Fines and forfeits</i>	2,086.90	939.50	42.60	1,710.66
<i>Grants and gifts</i>	144,120.36	122,906.84	101,245.22	86,775.72
For expenses	144,120.36	122,906.84	101,245.22	86,775.72
For outlays	—	—	—	—
All other	—	—	2.50	—
Commercial	376,517.07	238,213.23	391,085.82	247,526.96
<i>Special assessments</i>	2,731.61	3,635.19	67,254.89	4,575.00
To meet expenses	—	3,635.19	29,791.58	—
To meet outlays	2,731.61	—	27,463.31	4,575.00
<i>Privileges</i>	59,024.51	52,995.39	88,239.15	52,277.59
<i>Departmental</i>	151,950.08	90,029.95	52,286.44	76,578.25
General government	4,468.80	1,558.15	952.31	1,347.85
Protection of persons and property	527.25	227.12	6,106.79	177.21
Health and sanitation	41,151.16	1,867.67	2,182.20	669.31
Highways	2,607.02	891.00	6,079.38	2,047.53
Charities	95,046.38	82,973.25	32,339.43	67,979.96
Soldiers' benefits	1,100.00	1,399.00	701.25	1,603.70
Schools	6,215.89	1,113.76	2,274.67	1,477.92
Libraries	743.19	—	1,483.02	1,145.26
Recreation . . . . .	.20	—	16.98	6.19
Unclassified	190.19	—	2150.41	123.32
<i>Public service enterprises</i>	139,553.06	80,138.92	161,309.34	108,550.73
Electric light	—	—	—	—
Water	139,553.06	80,138.92	161,309.34	108,350.73
All other	—	—	—	—
<i>Cemeteries</i>	7,911.09	3,108.17	19,165.17	—
<i>Interest</i>	15,346.72	8,305.61	12,830.83	5,745.39
On sinking funds	—	—	—	—
On trust and investment funds	3,274.31	665.18	2,135.30	1,917.01
All other	12,072.41	7,640.43	10,695.53	3,828.38
NON-REVENUE.	\$1,010,905.79	\$742,092.72	\$752,073.36	\$807,637.40
Offsets to outlays	30,657.30	15,341.82	108.32	27,307.73
<i>Departmental</i>	29,669.18	15,341.82	108.32	27,307.73
<i>Public service enterprises</i>	988.12	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	765,144.95	585,660.34	487,155.16	615,000.00
<i>Loans, general purposes</i>	35,000.00	88,500.00	54,000.00	—
<i>Loans, public service enterprises</i>	30,000.00	27,000.00	30,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	700,000.00	469,500.00	402,700.00	615,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	144.95	660.34	455.16	—
Transfers	6,773.66	6,968.00	3,872.99	1,662.77
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,773.66	6,968.00	3,872.99	1,662.77
Refunds	6,575.85	3,834.44	19,954.96	4,572.59
Agency, trust, and investment	201,754.03	130,288.12	240,981.93	159,094.31
<i>Taxes and licenses for State</i>	90,595.00	56,975.00	101,078.30	66,660.00
<i>Taxes for county</i>	52,178.21	36,730.98	38,258.74	41,642.92
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	56,431.42	34,649.54	98,141.07	48,014.39
<i>All other</i>	2,649.40	1,932.60	3,503.82	2,777.00
RECAPITULATION.				
Revenue and offsets to outlays	\$1,761,676.04	\$1,194,738.66	\$1,543,757.50	\$1,215,541.26
Premiums	144.95	660.34	455.16	—
Municipal indebtedness	765,000.00	585,000.00	486,700.00	615,000.00
Transfers and refunds	13,349.51	10,802.44	23,827.95	6,235.36
Agency, trust, and investment	201,754.03	130,288.12	240,981.93	159,094.31
Total receipts	\$2,741,924.53	\$1,921,489.56	\$2,295,722.54	\$1,995,870.93
Balance on hand, including funds	222,851.30	123,973.23	313,718.15	157,297.24
GRAND TOTAL	\$2,964,775.83	\$2,045,462.79	\$2,609,440.69	\$2,153,168.17

¹ Includes \$10 from administration of trust funds.

² Includes \$149.02 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Framingham POPULATION 23,214	Methuen POPULATION 21,880	Milton POPULATION 18,708	West Springfield POPULATION 17,135
Maintenance	\$1,384,823.07	\$949,890.47	\$1,146,057.72	\$897,152.70
<i>Departmental</i>	<i>1,319,572.83</i>	<i>904,761.37</i>	<i>1,067,214.27</i>	<i>827,899.86</i>
General government	78,227.51	44,734.52	49,684.12	61,413.95
Protection of persons and property	203,554.55	115,154.23	206,976.45	130,122.69
Health and sanitation	101,024.98	59,485.21	68,853.85	33,423.31
Highways	118,006.68	95,812.88	113,616.78	81,089.91
Charities	304,068.76	244,840.96	115,656.65	145,938.04
Soldiers' benefits	23,417.02	8,549.20	19,911.49	16,007.08
Schools	390,306.31	302,088.27	383,067.06	312,236.45
Libraries	24,804.28	—	26,468.50	12,190.69
Recreation	15,437.35	6,597.51	17,012.92	9,924.14
Pensions	29,869.77	15,571.35	35,327.77	12,507.70
Unclassified	30,855.62	11,927.24	20,638.68	13,045.90
<i>Public service enterprises</i>	<i>54,910.49</i>	<i>40,577.82</i>	<i>62,229.13</i>	<i>68,622.61</i>
Electric light	—	—	—	—
Water	54,910.49	40,577.82	62,229.13	68,622.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,871.50</i>	<i>4,216.08</i>	<i>25,746.25</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>468.26</i>	<i>335.20</i>	<i>869.07</i>	<i>630.23</i>
Interest	33,738.03	15,521.81	55,959.36	19,364.27
<i>Loans, general purposes</i>	<i>22,821.78</i>	<i>14,560.02</i>	<i>25,076.83</i>	<i>17,839.27</i>
<i>Loans, public service enterprises</i>	<i>10,916.25</i>	<i>961.79</i>	<i>30,882.53</i>	<i>1,525.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	138,277.32	115,098.44	196,228.43	84,423.29
<i>Departmental</i>	<i>110,351.19</i>	<i>83,932.57</i>	<i>159,708.40</i>	<i>72,930.13</i>
General government	—	246.55	5,315.67	3,673.46
Protection of persons and property	1,475.06	5,719.87	10,684.64	150.00
Health and sanitation	15,721.09	21,826.26	48,915.88	36,172.21
Highways	81,027.02	36,025.69	83,833.53	25,208.11
Charities	—	—	—	—
Schools	5,436.53	10,779.39	2,205.26	6,614.40
Libraries	—	—	1,304.90	275.00
Recreation	3,967.54	9,284.98	4,407.40	236.95
Unclassified	2,723.95	49.83	3,041.12	600.00
<i>Public service enterprises</i>	<i>27,926.13</i>	<i>31,165.87</i>	<i>35,299.21</i>	<i>11,493.16</i>
Electric light	—	—	—	—
Water	27,926.13	31,165.87	35,299.21	11,493.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,220.82</i>	<i>—</i>
Municipal indebtedness	921,973.85	595,000.00	454,056.37	754,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,221,973.85</i>	<i>95,000.00</i>	<i>151,356.37</i>	<i>89,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>500,000.00</i>	<i>302,700.00</i>	<i>665,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,773.66	6,968.00	3,872.99	1,662.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,773.66</i>	<i>6,968.00</i>	<i>3,872.99</i>	<i>1,662.77</i>
Refunds	6,575.85	3,834.44	19,954.96	4,572.59
Agency, trust, and investment	201,366.62	131,240.81	233,086.41	157,174.02
<i>Taxes and licenses for State</i>	<i>90,595.00</i>	<i>56,975.00</i>	<i>101,078.30</i>	<i>66,660.00</i>
<i>Taxes for county</i>	<i>52,178.21</i>	<i>36,730.98</i>	<i>38,258.74</i>	<i>41,642.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>56,086.61</i>	<i>35,608.83</i>	<i>90,241.95</i>	<i>46,101.30</i>
<i>All other</i>	<i>2,506.80</i>	<i>1,926.00</i>	<i>3,507.42</i>	<i>2,769.80</i>

RECAPITULATION.

Maintenance and interest	\$1,418,561.10	\$965,412.28	\$1,202,017.08	\$916,516.97
Permanent debt (except from sinking funds)	1,221,973.85	95,000.00	151,356.37	89,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	138,277.32	115,098.44	196,228.43	84,423.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	700,000.00	500,000.00	302,700.00	665,000.00
Transfers (except to sinking funds) and refunds	13,349.51	10,802.44	23,827.95	6,235.36
Agency, trust, and investment	201,366.62	131,240.81	233,086.41	157,174.02
Total payments	\$2,693,528.40	\$1,817,553.97	\$2,109,216.24	\$1,918,349.64
Balance on hand, including funds	271,247.43	227,908.83	500,224.45	234,818.58
GRAND. TOTAL	\$2,964,775.83	\$2,045,462.79	\$2,609,440.69	\$2,153,168.17

1 Includes \$5,000 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Southbridge POPULATION 16,825	Winthrop POPULATION 16,768	Braintree POPULATION 16,378	Wakefield POPULATION 16,223
REVENUE.	\$814,242.89	\$1,033,162.78	\$1,761,967.70	\$1,483,599.37
General	690,144.61	834,511.80	1,027,059.74	852,622.81
<i>Taxes</i>	640,462.09	750,563.66	905,976.42	744,375.29
Property, poll, and income	495,922.28	741,076.68	865,105.69	729,233.13
Corporation, bank, etc.	44,539.81	9,486.98	40,870.73	15,142.16
<i>Licenses and permits</i>	14,421.50	5,740.50	9,490.50	6,448.20
<i>Fines and forfeits</i>	1,300.95	221.00	301.60	873.70
<i>Grants and gifts</i>	133,960.07	77,986.64	111,291.32	100,925.62
For expenses	133,960.07	77,986.64	111,291.32	100,925.62
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	124,098.28	198,650.98	734,907.96	630,976.56
<i>Special assessments</i>	2,313.15	2,815.85	16,066.17	22,718.41
To meet expenses	—	—	12,805.09	838.46
To meet outlays	2,313.15	2,815.85	3,251.08	21,879.95
<i>Privileges</i>	40,162.31	46,609.80	62,329.15	38,600.19
<i>Departmental</i>	74,872.41	44,915.21	100,596.82	98,033.42
General government	1,229.03	2,342.00	707.18	3,450.07
Protection of persons and property	1,752.65	180.85	820.33	194.01
Health and sanitation	1,513.87	384.65	13,968.76	8,024.66
Highways	3,399.73	455.00	4,635.45	2,632.39
Charities	39,618.57	37,750.60	76,905.14	51,629.07
Soldiers' benefits	1,645.00	2,093.75	1,202.50	2,288.00
Schools	20,154.83	856.44	1,153.58	28,153.95
Libraries	716.09	837.25	760.17	926.74
Recreation	—	—	5.00	85.40
Unclassified	4,842.64	14.67	237.71	648.53
<i>Public service enterprises</i>	—	90,549.88	541,362.53	451,429.24
Electric light	—	—	440,978.25	360,555.13
Water	—	90,549.88	100,374.28	90,874.11
All other	—	—	—	—
<i>Cemeteries</i>	2,521.89	8,075.97	297.78	3,206.05
<i>Interest</i>	4,223.62	6,684.27	14,476.51	16,989.27
On sinking funds	—	—	—	—
On trust and investment funds	848.60	41.15	1,699.57	943.85
All other	3,379.92	5,643.12	12,776.94	16,045.42
NON-REVENUE.	\$335,556.99	\$528,671.92	\$921,099.73	\$600,218.18
Offsets to outlays	10,439.21	2,816.18	21,961.51	11,805.99
<i>Departmental</i>	10,439.21	2,816.18	10,928.80	9,932.12
<i>Public service enterprises</i>	—	—	11,032.71	1,873.87
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	233,000.00	425,000.00	698,887.33	417,000.00
<i>Loans, general purposes</i>	—	—	98,600.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	233,000.00	425,000.00	600,000.00	417,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	287.33	—
Transfers	1,719.86	552.50	1,862.27	1,712.17
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,719.86	552.50	1,862.27	1,712.17
Refunds	3,768.00	11,377.22	25,982.87	8,349.23
Agency, trust, and investment	86,629.92	88,926.02	172,405.75	161,350.79
<i>Taxes and licenses for State</i>	41,806.06	63,625.00	69,630.00	66,480.00
<i>Taxes for county</i>	25,074.14	—	26,381.03	32,504.46
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	17,661.65	25,337.72	73,852.65	70,136.83
<i>All other</i>	2,088.07	63.30	2,542.07	2,280.00
RECAPITULATION.				
Revenue and offsets to outlays	\$824,682.10	\$1,035,978.96	\$1,783,929.21	\$1,495,405.36
Premiums	—	—	287.33	—
Municipal indebtedness	233,000.00	425,000.00	698,600.00	417,000.00
Transfers and refunds	5,487.86	11,929.72	27,845.14	10,061.40
Agency, trust, and investment	86,629.92	88,926.02	172,405.75	161,350.79
Total receipts	\$1,149,799.88	\$1,561,834.70	\$2,683,067.43	\$2,083,817.55
<i>Balance on hand, including funds</i>	232,027.84	217,582.28	257,319.16	338,044.47
GRAND TOTAL	\$1,381,827.72	\$1,779,416.98	\$2,940,386.59	\$2,421,862.02

¹Includes gas, amount not specified.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Southbridge POPULATION 16,825	Winthrop POPULATION 16,768	Braintree POPULATION 16,378	Wakefield POPULATION 16,223
Maintenance	\$643,501.71	\$821,125.40	\$1,292,051.29	\$1,157,873.89
<i>Departmental</i>	<i>638,191.72</i>	<i>760,012.82</i>	<i>971,288.73</i>	<i>839,423.11</i>
General government	34,289.74	44,671.87	55,665.33	36,053.01
Protection of persons and property	94,120.16	104,149.35	112,071.00	107,417.27
Health and sanitation	27,888.21	54,525.31	80,790.29	53,949.82
Highways	61,164.31	55,660.42	66,257.67	69,156.52
Charities	128,218.64	133,717.64	235,198.04	194,869.33
Soldiers' benefits	10,517.92	12,397.42	22,357.31	23,021.08
Schools	241,152.07	283,054.50	328,213.15	280,752.35
Libraries	13,473.16	16,326.79	16,984.60	23,642.55
Recreation	3,821.74	19,156.25	12,388.62	13,920.92
Pensions	10,878.25	14,572.40	20,439.00	22,353.14
Unclassified	12,667.52	21,780.87	20,923.72	14,287.12
<i>Public service enterprises</i>	<i>—</i>	<i>51,630.98</i>	<i>319,871.24</i>	<i>313,496.71</i>
Electric light	—	—	251,090.79	260,216.59
Water	—	—	68,780.45	53,279.12
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,436.20</i>	<i>9,058.35</i>	<i>770.69</i>	<i>4,126.66</i>
<i>Administration of trust funds</i>	<i>873.79</i>	<i>423.25</i>	<i>120.73</i>	<i>823.61</i>
Interest	6,579.77	24,088.39	29,210.41	16,005.34
<i>Loans, general purposes</i>	<i>6,579.77</i>	<i>7,145.98</i>	<i>29,210.41</i>	<i>10,943.47</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>16,942.41</i>	<i>—</i>	<i>5,061.87</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	92,147.35	59,041.30	316,595.40	157,675.65
<i>Departmental</i>	<i>91,922.35</i>	<i>41,443.37</i>	<i>196,725.00</i>	<i>90,379.84</i>
General government	3,055.14	—	102.05	991.20
Protection of persons and property	9,771.65	312.39	43,782.68	4,622.73
Health and sanitation	31,306.16	7,512.00	83,804.40	24,610.89
Highways	45,412.68	28,002.65	44,889.85	38,979.29
Charities	140.92	—	—	1,210.77
Schools	2,235.80	1,300.00	16,246.23	16,556.40
Libraries	—	316.33	3,000.00	—
Recreation	—	—	—	828.37
Unclassified	—	4,000.00	4,899.79	2,180.19
<i>Public service enterprises</i>	<i>—</i>	<i>5,943.68</i>	<i>119,870.40</i>	<i>87,395.81</i>
Electric light	—	—	87,438.82	156,146.35
Water	—	5,943.68	32,431.58	11,249.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>225.00</i>	<i>11,654.25</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	335,800.00	500,214.39	789,849.30	502,415.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>35,800.00</i>	<i>50,214.39</i>	<i>289,849.30</i>	<i>100,415.64</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>450,000.00</i>	<i>700,000.00</i>	<i>402,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,719.86	552.50	1,862.27	1,712.17
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,719.86</i>	<i>552.50</i>	<i>1,862.27</i>	<i>1,712.17</i>
Refunds	3,768.00	11,377.22	25,982.87	8,349.23
Agency, trust, and investment	87,040.00	81,697.41	170,435.71	154,988.14
<i>Taxes and licenses for State</i>	<i>41,806.06</i>	<i>63,525.00</i>	<i>69,630.00</i>	<i>56,430.00</i>
<i>Taxes for county</i>	<i>25,074.14</i>	<i>—</i>	<i>26,381.03</i>	<i>32,504.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,095.13</i>	<i>18,109.11</i>	<i>71,836.21</i>	<i>63,727.48</i>
<i>All other</i>	<i>2,064.67</i>	<i>63.30</i>	<i>2,538.47</i>	<i>2,326.20</i>
RECAPITULATION.				
Maintenance and interest	\$650,081.48	\$845,213.79	\$1,321,261.70	\$1,173,879.23
Permanent debt (except from sinking funds)	35,800.00	50,214.39	289,849.30	100,415.64
Sinking fund requirements from revenue	—	—	—	—
Outlays	92,147.35	59,041.30	316,595.40	157,675.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	450,000.00	700,000.00	402,000.00
Transfers (except to sinking funds) and refunds	5,487.86	11,929.72	27,845.14	10,061.40
Agency, trust, and investment	87,040.00	81,697.41	170,435.71	154,988.14
Total payments	\$1,170,556.69	\$1,498,096.61	\$2,625,987.25	\$1,999,020.06
Balance on hand, including funds	\$11,271.08	\$21,320.37	\$14,399.34	\$22,841.96
GRAND TOTAL	\$1,381,827.72	\$1,779,416.98	\$2,940,386.59	\$2,421,862.02

¹ Includes gas, amount not specified.² Includes \$877.77 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Greenfield POPULATION 15,672	Dedham POPULATION 15,508	Milford POPULATION 15,388	Norwood POPULATION 15,383
REVENUE.	\$1,116,063.57	\$1,110,869.32	\$880,787.00	\$1,482,614.70
General	862,430.74	953,676.78	746,403.67	959,723.59
<i>Taxes</i>	681,220.43	851,454.47	680,437.66	872,734.92
Property, poll, and income	649,010.02	838,439.03	602,589.91	764,330.00
Corporation, bank, etc.	32,210.41	13,015.44	17,847.75	108,404.92
<i>Licenses and permits</i>	21,332.85	13,424.00	23,737.40	14,618.25
<i>Fines and forfeits</i>	1,533.48	411.50	328.88	404.00
<i>Grants and gifts</i>	158,335.48	88,386.81	101,899.73	71,966.42
For expenses	158,335.48	88,386.81	101,899.73	71,966.42
For outlays	—	—	—	—
<i>All other</i>	8.50	—	—	—
Commercial	253,632.83	157,192.54	134,383.33	522,891.11
<i>Special assessments</i>	639.86	17,065.31	220.22	19,031.29
To meet expenses	—	2,795.81	—	11,610.25
To meet outlays	639.86	14,269.50	220.22	7,421.04
<i>Privileges</i>	49,290.94	43,733.72	27,926.60	35,557.97
<i>Departmental</i>	98,411.67	75,240.72	97,448.80	165,905.12
General government	3,140.98	1,512.07	1,512.24	2,123.61
Protection of persons and property	500.03	858.60	420.60	2,172.27
Health and sanitation	5,179.16	887.04	3,371.61	1,744.34
Highways	1,694.08	929.26	2,992.73	2,233.15
Charities	73,553.76	63,994.66	81,546.99	38,245.19
Soldiers' benefits	1,162.50	1,657.50	531.00	90.00
Schools	11,878.89	4,349.44	3,014.58	13,781.99
Libraries	721.88	815.62	299.05	850.36
Recreation	515.39	110.50	—	514.65
Unclassified	65.00	126.03	3,760.00	14,149.56
<i>Public service enterprises</i>	96,352.21	—	—	333,194.88
Electric light	—	—	—	294,622.32
Water	66,157.19	—	—	88,572.56
All other	30,195.02	—	—	—
<i>Cemeteries</i>	—	8,809.10	2,089.13	15,272.88
<i>Interest</i>	8,938.15	12,343.69	6,698.58	3,928.97
On sinking funds	—	—	—	—
On trust and investment funds	3,492.54	5,879.75	—	24.35
All other	5,445.61	6,463.94	6,698.58	3,904.62
NON-REVENUE.	\$617,301.92	\$737,816.50	\$571,033.34	\$943,049.29
Offsets to outlays	83,206.78	9,834.84	7,691.78	10,134.79
<i>Departmental</i>	83,206.78	9,834.84	7,691.78	8,649.57
<i>Public service enterprises</i>	—	—	—	1,485.22
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	300,000.00	575,000.00	443,600.00	743,821.57
<i>Loans, general purposes</i>	—	—	10,000.00	150,000.00
<i>Loans, public service enterprises</i>	—	—	—	60,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	300,000.00	575,000.00	433,600.00	500,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	32,267.87
<i>Premiums</i>	—	—	—	1,553.70
Transfers	16,396.80	4,472.80	915.45	12,872.70
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	16,396.80	4,472.80	915.45	12,872.70
Refunds	6,555.28	6,495.22	4,944.50	2,636.95
Agency, trust, and investment	211,143.06	142,013.64	113,881.61	173,583.28
<i>Taxes and licenses for State</i>	77,614.23	67,325.45	42,900.00	68,288.91
<i>Taxes for county</i>	63,669.42	25,505.83	25,767.89	25,818.40
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	66,827.40	46,624.16	42,883.72	76,043.37
<i>All other</i>	3,032.01	2,558.20	2,330.00	3,432.60
RECAPITULATION.				
Revenue and offsets to outlays	\$1,199,270.35	\$1,120,704.16	\$888,478.78	\$1,492,749.49
Premiums	—	—	—	1,553.70
Municipal indebtedness	300,000.00	575,000.00	443,600.00	742,267.87
Transfers and refunds	22,952.08	10,968.02	5,859.95	15,509.65
Agency, trust, and investment	211,143.06	142,013.64	113,881.61	173,583.28
Total receipts	\$1,733,365.49	\$1,848,685.82	\$1,451,820.34	\$2,425,663.99
Balance on hand, including funds	157,595.04	104,080.76	81,724.25	186,850.23
GRAND TOTAL	\$1,890,960.53	\$1,952,766.58	\$1,533,544.59	\$2,612,514.22

1 Includes \$5.75 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Greenfield POPULATION 15,672	Dedham POPULATION 15,508	Milford POPULATION 15,388	Norwood POPULATION 15,383
Maintenance	\$935,479.89	\$947,072.90	\$698,982.72	\$1,116,228.13
<i>Departmental</i>	<i>862,838.58</i>	<i>934,385.66</i>	<i>696,001.42</i>	<i>876,864.68</i>
General government	39,552.97	49,906.89	29,209.90	81,287.05
Protection of persons and property	86,564.06	132,242.23	70,017.05	118,897.69
Health and sanitation	38,784.88	42,727.17	36,170.27	52,566.87
Highways	106,559.67	101,608.37	73,196.81	90,891.87
Charities	197,941.85	207,342.11	221,904.26	136,207.84
Soldiers' benefits	9,854.08	13,807.87	10,546.11	13,915.31
Schools	316,478.56	323,608.74	221,600.45	304,606.48
Libraries	19,315.78	19,213.77	5,916.65	20,781.61
Recreation	18,340.63	13,291.95	4,766.54	15,205.44
Pensions	17,752.00	13,714.93	9,596.44	20,066.47
Unclassified	11,694.10	16,921.63	13,076.94	22,438.05
<i>Public service enterprises</i>	<i>70,695.07</i>	<i>—</i>	<i>—</i>	<i>230,116.38</i>
Electric light	—	—	—	199,493.48
Water	46,494.80	—	—	30,622.90
All other	24,200.27	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>12,497.43</i>	<i>2,654.63</i>	<i>8,811.43</i>
<i>Administration of trust funds</i>	<i>1,946.24</i>	<i>189.81</i>	<i>326.67</i>	<i>435.64</i>
Interest	4,951.62	7,397.58	12,511.92	23,560.44
<i>Loans, general purposes</i>	<i>3,366.62</i>	<i>7,397.58</i>	<i>12,511.92</i>	<i>21,499.19</i>
<i>Loans, public service enterprises</i>	<i>1,595.00</i>	<i>—</i>	<i>—</i>	<i>2,061.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	60,411.46	88,369.33	54,509.64	256,239.84
<i>Departmental</i>	<i>45,243.55</i>	<i>86,288.74</i>	<i>53,904.69</i>	<i>192,981.11</i>
General government	269.50	1,075.89	1,460.87	223.46
Protection of persons and property	7,956.15	643.28	2,493.54	4,113.26
Health and sanitation	3,297.05	28,954.45	8,573.69	45,743.76
Highways	33,720.85	34,186.53	26,084.76	34,962.95
Charities	—	1,000.00	—	—
Schools	—	4,700.00	2,476.58	99,004.66
Libraries	—	—	—	517.50
Recreation	—	15,723.59	12,790.25	5,604.38
Unclassified	—	—	25.00	2,811.14
<i>Public service enterprises</i>	<i>15,167.91</i>	<i>—</i>	<i>—</i>	<i>59,790.87</i>
Electric light	—	—	—	42,757.05
Water	15,167.91	—	—	17,033.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,080.59</i>	<i>604.95</i>	<i>3,467.86</i>
Municipal indebtedness	336,000.00	614,195.95	570,544.16	751,356.09
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>36,000.00</i>	<i>39,195.95</i>	<i>148,544.16</i>	<i>2160,084.11</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>575,000.00</i>	<i>522,000.00</i>	<i>550,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>41,271.98</i>
Transfers	16,396.80	4,472.80	915.45	12,872.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>16,396.80</i>	<i>4,472.80</i>	<i>915.45</i>	<i>12,872.70</i>
Refunds	6,555.28	6,495.22	4,944.50	2,636.95
Agency, trust, and investment	220,552.83	142,188.37	113,853.71	176,847.34
<i>Taxes and licenses for State</i>	<i>77,614.23</i>	<i>67,325.45</i>	<i>42,900.00</i>	<i>68,288.91</i>
<i>Taxes for county</i>	<i>63,669.42</i>	<i>25,506.83</i>	<i>25,767.39</i>	<i>25,818.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>76,244.97</i>	<i>46,793.49</i>	<i>42,855.82</i>	<i>79,255.63</i>
<i>All other</i>	<i>3,024.21</i>	<i>2,563.60</i>	<i>2,330.00</i>	<i>3,484.40</i>
RECAPITULATION.				
Maintenance and interest	\$940,431.51	\$954,470.48	\$711,494.64	\$1,139,788.57
Permanent debt (except from sinking funds)	36,000.00	39,195.95	148,544.16	2160,084.11
Sinking fund requirements from revenue	—	—	—	—
Outlays	60,411.46	88,369.33	54,509.64	256,239.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	575,000.00	522,000.00	591,271.98
Transfers (except to sinking funds) and refunds	22,952.08	10,968.02	5,859.95	15,509.65
Agency, trust, and investment	220,552.83	142,188.37	113,853.71	176,847.34
Total payments	\$1,580,347.88	\$1,810,192.15	\$1,456,262.10	\$2,339,741.49
<i>Balance on hand, including funds</i>	<i>310,612.65</i>	<i>142,574.43</i>	<i>77,282.49</i>	<i>272,772.73</i>
GRAND TOTAL	\$1,890,960.53	\$1,952,766.58	\$1,533,544.59	\$2,612,514.22

¹ Includes \$1,555.79 paid from balances of Federal grants for outlays.² Includes \$3,608.29 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 15,127	Winchester POPULATION 15,081	Saugus POPULATION 14,825	Danvers POPULATION 14,179
REVENUE.	\$1,703,732.75	\$1,156,039.16	\$923,456.51	\$936,385.78
General	1,046,945.75	968,228.78	760,248.39	552,812.79
<i>Taxes</i>	<i>930,256.68</i>	<i>897,958.54</i>	<i>682,091.33</i>	<i>478,748.96</i>
Property, poll, and income	914,111.65	880,966.71	673,693.65	466,749.13
Corporation, bank, etc.	16,145.03	16,991.83	8,397.68	11,999.83
<i>Licenses and permits</i>	<i>4,883.75</i>	<i>1,476.00</i>	<i>11,262.50</i>	<i>10,171.25</i>
<i>Fines and forfeits</i>	<i>1,215.50</i>	<i>267.00</i>	<i>674.36</i>	<i>479.40</i>
<i>Grants and gifts</i>	<i>110,589.82</i>	<i>68,527.24</i>	<i>66,220.20</i>	<i>63,413.18</i>
For expenses	110,589.82	68,527.24	66,220.20	63,413.18
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	656,787.00	187,810.38	163,208.12	383,572.99
<i>Special assessments</i>	<i>13,869.88</i>	<i>10,143.59</i>	<i>7,249.62</i>	<i>70.90</i>
To meet expenses	—	—	7,110.70	70.90
To meet outlays	13,869.88	10,143.59	138.92	—
<i>Privileges</i>	<i>78,846.32</i>	<i>59,994.66</i>	<i>33,985.24</i>	<i>29,384.88</i>
<i>Departmental</i>	<i>122,187.55</i>	<i>129,822.44</i>	<i>50,911.90</i>	<i>73,419.53</i>
General government	2,369.81	3,110.63	2,885.90	152.55
Protection of persons and property	4,155.31	1,275.32	108.58	391.75
Health and sanitation	61,624.07	4,735.34	3,761.73	1,683.21
Highways	3,861.44	344.62	1,771.80	559.88
Charities	20,948.37	16,713.44	36,789.96	261,932.58
Soldiers' benefits	300.00	900.00	2,203.50	1,985.00
Schools	27,140.49	1,959.47	1,659.70	6,084.74
Libraries	1,774.05	705.47	386.98	587.82
Recreation	12.50	—	—	—
Unclassified	1.51	178.15	1,343.75	42.00
<i>Public service enterprises</i>	<i>436,060.63</i>	<i>72,190.94</i>	<i>47,778.05</i>	<i>267,242.11</i>
Electric light	324,527.42	—	—	180,754.43
Water	111,533.21	72,190.94	47,778.05	86,487.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8,219.64</i>	<i>6,641.45</i>	<i>—</i>
<i>Interest</i>	<i>5,822.62</i>	<i>7,439.11</i>	<i>16,641.86</i>	<i>13,455.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,132.61	908.67	201.35	10,883.04
All other	4,690.01	6,530.44	16,440.51	2,572.53
NON-REVENUE.	\$868,623.48	\$581,698.31	\$729,796.30	\$287,125.17
Offsets to outlays	22,405.78	30,952.56	12,552.68	14,626.63
<i>Departmental</i>	<i>3,519.99</i>	<i>27,377.43</i>	<i>12,552.68</i>	<i>8,578.10</i>
<i>Public service enterprises</i>	<i>18,885.79</i>	<i>3,575.13</i>	<i>—</i>	<i>6,048.53</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	600,000.00	325,000.00	600,000.00	148,576.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>8,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>325,000.00</i>	<i>550,000.00</i>	<i>100,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>76.00</i>
Transfers	38,745.32	6,129.35	3,259.89	10,248.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	38,745.32	6,129.35	3,259.89	10,248.40
Refunds	14,091.14	6,415.57	7,554.04	1,400.65
Agency, trust, and investment	193,381.24	213,200.83	106,429.69	112,273.49
<i>Taxes and licenses for State</i>	<i>106,432.58</i>	<i>83,030.78</i>	<i>43,065.00</i>	<i>36,465.00</i>
<i>Taxes for county</i>	<i>40,259.20</i>	<i>47,711.22</i>	<i>27,787.79</i>	<i>33,529.12</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43,679.66</i>	<i>80,185.43</i>	<i>32,584.30</i>	<i>50,413.77</i>
All other	3,109.80	2,273.40	2,992.60	1,866.60
RECAPITULATION.				
Revenue and offsets to outlays	\$1,726,138.53	\$1,186,991.72	\$936,009.19	\$951,012.41
Premiums	—	—	—	76.00
Municipal indebtedness	600,000.00	325,000.00	600,000.00	148,500.00
Transfers and refunds	52,836.46	12,544.92	10,813.93	11,649.05
Agency, trust, and investment	193,381.24	213,200.83	106,429.69	112,273.49
Total receipts	\$2,572,356.23	\$1,737,737.47	\$1,653,252.81	\$1,223,510.95
<i>Balance on hand, including funds</i>	<i>526,124.18</i>	<i>113,063.72</i>	<i>104,150.69</i>	<i>115,257.24</i>
GRAND TOTAL	\$2,898,480.41	\$1,850,801.19	\$1,757,403.50	\$1,338,768.19

¹ Includes \$13.14 from administration of trust funds.² Includes \$22,568.67 from Hunt Memorial Hospital.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Wellesley POPULATION 15,127	Winchester POPULATION 15,081	Saugus POPULATION 14,825	Danvers POPULATION 14,179
Maintenance	\$1,180,006.62	\$879,743.20	\$712,880.60	\$747,842.67
<i>Departmental</i>	<i>878,947.77</i>	<i>825,299.46</i>	<i>661,424.93</i>	<i>571,009.80</i>
General government	46,300.13	53,419.10	60,486.65	24,003.50
Protection of persons and property	153,649.42	141,951.26	88,874.15	69,228.09
Health and sanitation	58,145.16	66,918.33	41,208.83	23,415.39
Highways	98,773.63	92,246.69	45,027.47	58,837.24
Charities	75,616.29	63,604.80	122,565.14	159,942.10
Soldiers' benefits	6,913.01	7,053.86	16,464.21	13,802.09
Schools	351,897.23	287,500.05	241,781.61	184,712.08
Libraries	19,621.34	19,254.54	8,963.34	10,200.05
Recreation	25,002.80	35,361.46	6,839.65	5,482.38
Pensions	30,656.23	34,421.06	14,167.77	10,774.00
Unclassified	12,372.53	23,568.31	15,046.11	10,612.88
<i>Public service enterprises</i>	<i>300,855.33</i>	<i>40,512.70</i>	<i>38,761.20</i>	<i>176,419.30</i>
Electric light	239,867.41	—	—	131,364.28
Water	60,987.92	40,512.70	38,761.20	45,055.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>13,014.87</i>	<i>12,451.54</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>203.52</i>	<i>916.17</i>	<i>242.93</i>	<i>413.57</i>
Interest	36,286.64	22,215.52	21,366.23	13,513.85
<i>Loans, general purposes</i>	<i>31,789.14</i>	<i>22,215.52</i>	<i>21,028.73</i>	<i>9,396.35</i>
<i>Loans, public service enterprises</i>	<i>4,497.50</i>	<i>—</i>	<i>337.50</i>	<i>4,117.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	274,298.72	159,943.76	76,191.06	113,278.48
<i>Departmental</i>	<i>164,085.11</i>	<i>106,587.99</i>	<i>66,943.10</i>	<i>65,569.37</i>
General government	3,711.57	—	2,327.70	—
Protection of persons and property	8,378.50	10,000.00	5,636.00	—
Health and sanitation	91,551.75	24,562.95	25,584.75	48,703.60
Highways	44,448.61	54,110.27	30,631.92	13,311.23
Charities	—	—	—	2,225.33
Schools	11,830.60	4,744.12	391.00	2,794.10
Libraries	58.53	—	—	—
Recreation	4,105.55	13,170.65	—	535.11
Unclassified	—	—	2,371.73	—
<i>Public service enterprises</i>	<i>110,213.61</i>	<i>51,161.68</i>	<i>5,539.06</i>	<i>47,709.11</i>
Electric light	64,661.16	—	—	32,783.71
Water	45,552.45	51,161.68	5,539.06	14,925.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,194.09</i>	<i>3,708.90</i>	<i>—</i>
Municipal indebtedness	784,292.25	421,561.40	772,177.43	140,720.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>174,962.25</i>	<i>96,561.40</i>	<i>3 122,177.43</i>	<i>39,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>609,330.00</i>	<i>325,000.00</i>	<i>650,000.00</i>	<i>101,720.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	38,745.32	6,129.35	3,259.89	10,248.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>38,745.32</i>	<i>6,129.35</i>	<i>3,259.89</i>	<i>10,248.40</i>
Refunds	14,091.14	6,415.57	7,554.04	1,400.65
Agency, trust, and investment	192,887.70	212,974.97	107,246.47	115,559.78
<i>Taxes and licenses for State</i>	<i>106,432.58</i>	<i>83,030.78</i>	<i>43,065.00</i>	<i>36,465.00</i>
<i>Taxes for county</i>	<i>40,259.20</i>	<i>47,711.22</i>	<i>27,787.79</i>	<i>23,629.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43,117.32</i>	<i>80,008.77</i>	<i>33,401.08</i>	<i>53,700.06</i>
<i>All other</i>	<i>3,078.60</i>	<i>2,224.20</i>	<i>2,992.60</i>	<i>1,865.60</i>
RECAPITULATION.				
Maintenance and interest	\$1,216,293.26	\$901,958.72	\$734,246.83	\$761,356.52
Permanent debt (except from sinking funds)	174,962.25	96,561.40	3 122,177.43	39,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	274,298.72	159,943.76	76,191.06	113,278.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	609,330.00	325,000.00	650,000.00	101,720.00
Transfers (except to sinking funds) and refunds	52,836.46	12,544.92	10,813.93	11,649.05
Agency, trust, and investment	192,887.70	212,974.97	107,246.47	115,559.78
Total payments	\$2,520,608.39	\$1,708,983.77	\$1,700,675.72	\$1,142,563.83
Balance on hand, including funds	377,872.02	141,817.42	56,727.78	196,204.36
GRAND TOTAL	\$2,898,480.41	\$1,850,801.19	\$1,757,403.50	\$1,338,768.19

¹ Includes \$30,889.44 for Hunt Memorial Hospital.² For Hunt Memorial Hospital.³ Includes \$3,907.93 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Natick POPULATION 13,851	Lexington POPULATION 13,187	Webster POPULATION 13,186	Plymouth POPULATION 13,100
REVENUE.	\$1,092,207.94	\$1,060,313.77	\$751,465.22	\$1,089,440.80
General	793,711.24	820,905.37	588,914.78	890,705.33
<i>Taxes</i>	<i>670,414.71</i>	<i>707,364.35</i>	<i>496,526.38</i>	<i>743,680.09</i>
Property, poll, and income	652,415.78	698,962.94	459,712.28	686,156.99
Corporation, bank, etc.	17,998.93	8,401.41	36,814.10	57,423.10
<i>Licenses and permits</i>	<i>5,657.50</i>	<i>4,036.67</i>	<i>18,325.45</i>	<i>13,678.50</i>
<i>Fines and forfeits</i>	<i>497.75</i>	<i>638.45</i>	<i>433.00</i>	<i>1,866.25</i>
<i>Grants and gifts</i>	<i>117,141.28</i>	<i>108,838.72</i>	<i>73,629.95</i>	<i>127,080.49</i>
For expenses	116,112.59	69,466.79	73,629.95	127,080.49
For outlays	1,028.69	39,371.93	—	—
All other	—	27.18	—	—
Commercial	298,496.70	239,408.40	162,550.44	198,735.47
<i>Special assessments</i>	<i>653.99</i>	<i>15,794.09</i>	<i>1,168.40</i>	<i>862.30</i>
To meet expenses	327.99	7,801.55	—	297.30
To meet outlays	326.00	7,992.54	1,168.46	565.00
<i>Privileges</i>	<i>35,694.89</i>	<i>39,149.68</i>	<i>24,574.73</i>	<i>32,688.92</i>
<i>Departmental</i>	<i>184,433.76</i>	<i>73,641.39</i>	<i>73,578.81</i>	<i>101,395.40</i>
General government	108.50	3,267.50	1,222.00	3,011.16
Protection of persons and property	2,191.99	314.17	3,425.83	1,445.93
Health and sanitation	32,566.23	4,924.07	2,948.06	3,115.23
Highways	2,518.90	10,556.14	4,454.16	344.95
Charities	1143,190.51	39,170.90	52,103.77	76,973.03
Soldiers' benefits	610.00	997.00	488.50	1,082.33
Schools	1,960.67	12,419.52	13,535.12	11,869.09
Libraries	1,266.96	981.38	395.06	—
Recreation	—	99.76	—	3,403.68
Unclassified	10.00	910.95	6.31	150.00
<i>Public service enterprises</i>	<i>62,489.25</i>	<i>92,649.84</i>	<i>46,829.32</i>	<i>51,041.95</i>
Electric light	—	—	—	—
Water	62,489.25	92,649.84	46,829.32	48,127.37
All other	—	—	—	2,914.58
<i>Cemeteries</i>	<i>—</i>	<i>5,312.67</i>	<i>3,094.12</i>	<i>7,227.04</i>
Interest	15,334.81	12,860.83	8,305.00	5,619.86
On sinking funds	82.63	—	—	—
On trust and investment funds	5,099.66	1,847.45	992.14	334.42
All other	10,152.52	11,013.38	7,312.86	5,185.44
NON-REVENUE.	\$970,140.45	\$526,115.68	\$451,393.59	\$501,098.75
Offsets to outlays	22,976.81	4,598.70	7,000.19	8,489.90
<i>Departmental</i>	<i>19,415.74</i>	<i>4,598.70</i>	<i>7,000.19</i>	<i>8,489.90</i>
<i>Public service enterprises</i>	<i>3,561.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	799,000.00	328,200.97	359,500.00	325,000.00
<i>Loans, general purposes</i>	<i>114,000.00</i>	<i>23,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>685,000.00</i>	<i>265,000.00</i>	<i>359,500.00</i>	<i>325,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>200.97</i>	<i>—</i>	<i>—</i>
Transfers	9,563.36	40,193.67	2,774.30	918.39
<i>From sinking funds</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	7,063.36	40,193.67	2,774.30	918.39
Refunds	24,599.84	10,258.91	2,547.06	2,846.05
Agency, trust, and investment	114,000.44	142,863.43	79,572.04	163,844.41
<i>Taxes and licenses for State</i>	<i>53,645.00</i>	<i>59,895.00</i>	<i>31,632.19</i>	<i>60,435.40</i>
<i>Taxes for county</i>	<i>30,888.74</i>	<i>34,600.35</i>	<i>18,929.49</i>	<i>44,192.97</i>
<i>Reimbursements for grade crossings</i>	<i>27,948.90</i>	<i>45,109.72</i>	<i>27,726.83</i>	<i>57,056.04</i>
<i>Sinking and other permanent funds</i>	<i>1,517.80</i>	<i>3,353.36</i>	<i>1,333.53</i>	<i>2,160.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,115,184.75	\$1,064,912.47	\$758,465.41	\$1,097,930.70
Premiums	—	200.97	—	—
Municipal indebtedness	799,000.00	328,000.00	359,500.00	325,000.00
Transfers and refunds	34,163.20	50,452.58	5,321.36	3,764.44
Agency, trust, and investment	114,000.44	142,863.43	79,572.04	163,844.41
Total receipts	\$2,062,348.39	\$1,586,429.45	\$1,202,858.81	\$1,590,539.55
Balance on hand, including funds	304,433.09	350,748.26	192,389.63	87,183.95
GRAND TOTAL	\$2,366,781.48	\$1,937,177.71	\$1,395,248.44	\$1,677,723.48

1 Includes \$86,963.97 from Leonard Morse Hospital.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Natick POPULATION 13,851	Lexington POPULATION 13,187	Webster POPULATION 13,186	Plymouth POPULATION 13,100
Maintenance	\$876,698.31	\$779,009.88	\$551,385.82	\$871,826.50
<i>Departmental</i>	<i>855,101.44</i>	<i>731,933.32</i>	<i>525,143.89</i>	<i>829,677.09</i>
General government	35,214.65	64,752.64	36,127.40	42,468.52
Protection of persons and property	90,737.05	101,627.30	47,048.68	100,239.57
Health and sanitation	49,990.95	39,523.66	29,520.74	54,932.46
Highways	84,509.04	85,475.31	48,215.11	85,234.95
Charities	291,773.16	143,640.75	172,428.40	246,820.41
Soldiers' benefits	11,986.98	7,298.58	5,975.66	11,469.73
Schools	235,039.19	222,655.45	148,151.91	222,997.34
Libraries	18,134.21	15,991.57	10,107.18	12,856.41
Recreation	7,032.97	15,595.03	2,357.77	11,831.13
Pensions	17,160.39	15,289.58	8,266.00	19,235.07
Unclassified	13,522.85	20,083.45	16,945.04	21,591.50
<i>Public service enterprises</i>	<i>21,412.87</i>	<i>38,163.27</i>	<i>22,038.47</i>	<i>26,511.61</i>
Electric light	—	—	—	—
Water	21,412.87	38,163.27	22,038.47	25,417.40
All other	—	—	—	1,094.21
<i>Cemeteries</i>	<i>—</i>	<i>8,431.12</i>	<i>3,370.16</i>	<i>15,293.66</i>
<i>Administration of trust funds</i>	<i>184.00</i>	<i>432.17</i>	<i>833.30</i>	<i>344.14</i>
Interest	10,645.97	23,690.04	7,129.22	6,116.11
<i>Loans, general purposes</i>	<i>8,649.37</i>	<i>21,547.44</i>	<i>6,679.22</i>	<i>5,716.11</i>
<i>Loans, public service enterprises</i>	<i>1,996.60</i>	<i>12,142.60</i>	<i>450.00</i>	<i>400.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	158,912.20	151,260.30	47,394.15	110,303.26
<i>Departmental</i>	<i>120,383.69</i>	<i>115,794.47</i>	<i>38,839.92</i>	<i>91,394.65</i>
General government	489.60	541.97	3,019.19	1,710.50
Protection of persons and property	1,578.60	3,080.65	960.00	13,601.72
Health and sanitation	5,461.84	59,272.49	3,536.29	18,931.25
Highways	33,243.46	35,151.99	28,993.93	53,497.26
Charities	2,103.11	—	1,708.16	—
Schools	75,276.98	13,010.90	672.35	1,685.20
Libraries	230.10	1,251.55	—	—
Recreation	—	3,484.92	—	1,387.76
Unclassified	—	—	—	580.96
<i>Public service enterprises</i>	<i>38,528.51</i>	<i>35,465.83</i>	<i>7,936.74</i>	<i>18,158.61</i>
Electric light	—	—	—	—
Water	38,528.51	35,465.83	7,936.74	18,158.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>567.49</i>	<i>750.00</i>
Municipal indebtedness	762,027.50	439,719.26	435,248.43	340,500.00
<i>From sinking funds</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>59,527.50</i>	<i>92,219.26</i>	<i>47,748.43</i>	<i>40,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>347,500.00</i>	<i>360,500.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,563.36	40,193.67	2,774.30	918.39
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,563.36</i>	<i>40,193.67</i>	<i>2,774.30</i>	<i>918.39</i>
Refunds	24,599.84	10,258.91	2,547.06	2,846.05
Agency, trust, and investment	110,671.99	145,657.90	80,588.76	162,540.58
<i>Taxes and licenses for State</i>	<i>53,645.00</i>	<i>59,895.00</i>	<i>31,532.19</i>	<i>60,435.40</i>
<i>Taxes for county</i>	<i>30,888.74</i>	<i>34,500.35</i>	<i>18,929.49</i>	<i>44,192.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,622.85</i>	<i>47,941.69</i>	<i>28,708.15</i>	<i>55,745.61</i>
<i>All other</i>	<i>1,515.40</i>	<i>3,320.86</i>	<i>1,418.93</i>	<i>2,166.60</i>
RECAPITULATION.				
Maintenance and interest	\$887,344.28	\$802,699.92	\$558,515.04	\$877,942.61
Permanent debt (except from sinking funds)	59,527.50	92,219.26	47,748.43	40,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	158,912.20	151,260.30	47,394.15	110,303.26
Permanent debt from sinking funds	2,500.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	700,000.00	347,500.00	360,500.00	300,000.00
Transfers (except to sinking funds) and refunds	34,163.20	50,452.58	5,321.36	3,764.44
Agency, trust, and investment	110,671.99	145,657.90	80,588.76	162,540.58
Total payments	\$1,953,119.17	\$1,589,789.96	\$1,127,067.74	\$1,495,050.89
Balance on hand, including funds	413,662.31	347,387.75	268,180.70	132,672.59
GRAND TOTAL	\$2,366,781.48	\$1,937,177.71	\$1,395,248.44	\$1,627,723.48

¹ Includes \$111,763.18 for Leonard Morse Hospital.² Includes \$610.75 paid from Federal grants for outlays.³ For Leonard Morse Hospital.⁴ Includes \$1,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Adams POPULATION 12,608	Needham POPULATION 12,445	Clinton POPULATION 12,440	Athol POPULATION 11,180
REVENUE.	\$638,165.27	\$1,080,370.81	\$766,522.41	\$643,158.05
General	492,297.39	829,423.38	615,118.57	487,967.06
<i>Taxes</i>	<i>403,896.31</i>	<i>755,219.24</i>	<i>501,192.16</i>	<i>410,950.38</i>
Property, poll, and income	314,826.03	737,487.18	467,939.29	334,315.91
Corporation, bank, etc.	89,070.28	17,732.06	33,252.87	76,634.47
<i>Licenses and permits</i>	<i>16,338.48</i>	<i>5,972.50</i>	<i>14,704.50</i>	<i>11,281.50</i>
<i>Fines and forfeits</i>	<i>703.60</i>	<i>182.50</i>	<i>114.60</i>	<i>1,072.00</i>
<i>Grants and gifts</i>	<i>71,359.00</i>	<i>68,044.14</i>	<i>99,107.31</i>	<i>64,663.18</i>
For expenses	71,359.00	67,720.99	99,107.31	64,663.18
For outlays	—	323.15	—	—
<i>All other</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Commercial	145,867.88	250,947.43	151,403.84	155,190.99
<i>Special assessments</i>	<i>3,739.27</i>	<i>33,497.57</i>	<i>27.05</i>	<i>—</i>
To meet expenses	—	7,896.09	27.05	—
To meet outlays	3,739.27	25,601.48	—	—
<i>Privileges</i>	<i>24,532.17</i>	<i>54,520.41</i>	<i>21,634.42</i>	<i>29,117.19</i>
<i>Departmental</i>	<i>99,427.32</i>	<i>74,035.93</i>	<i>79,283.29</i>	<i>63,608.29</i>
General government	1,358.30	2,197.14	973.40	1,503.15
Protection of persons and property	192.56	171.09	462.95	239.10
Health and sanitation	2,874.83	1,864.42	2,695.00	9,774.49
Highways	1,920.59	2,188.14	68.13	2,042.53
Charities	183,865.56	264,608.94	68,388.35	40,667.19
Soldiers' benefits	120.00	600.00	1,648.75	851.08
Schools	8,119.91	1,650.71	4,747.13	6,830.24
Libraries	432.56	742.62	176.24	363.16
Recreation	—	—	.40	311.85
Unclassified	43.01	2.87	122.94	1,025.50
<i>Public service enterprises</i>	<i>—</i>	<i>76,117.88</i>	<i>37,650.88</i>	<i>54,261.67</i>
Electric light	—	—	—	—
Water	—	76,117.88	37,650.88	54,261.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,296.47</i>	<i>—</i>	<i>7,103.87</i>	<i>4,984.75</i>
<i>Interest</i>	<i>13,872.65</i>	<i>12,785.64</i>	<i>5,704.33</i>	<i>3,219.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	10,442.69	2,308.40	452.53	535.61
All other	3,429.96	10,477.24	5,251.80	2,683.48
NON-REVENUE.	\$597,732.03	\$506,179.59	\$661,837.89	\$108,279.22
Offsets to outlays	9,445.60	10,367.92	9,216.60	7,283.55
<i>Departmental</i>	<i>9,445.60</i>	<i>7,134.44</i>	<i>9,216.60</i>	<i>7,283.55</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,233.48</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	412,625.00	342,436.44	557,000.00	17,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>42,287.18</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>412,625.00</i>	<i>300,000.00</i>	<i>557,000.00</i>	<i>13,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>149.26</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,661.70	1,486.77	450.00	1,754.92
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,661.70</i>	<i>1,486.77</i>	<i>450.00</i>	<i>1,754.92</i>
Refunds	14,729.95	6,357.06	6,394.96	1,514.77
Agency, trust, and investment	151,269.78	145,531.40	88,776.33	80,725.98
<i>Taxes and licenses for State</i>	<i>29,732.49</i>	<i>63,628.25</i>	<i>32,175.00</i>	<i>34,394.38</i>
<i>Taxes for county</i>	<i>21,387.59</i>	<i>24,068.00</i>	<i>19,325.92</i>	<i>20,614.31</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>98,600.90</i>	<i>55,132.55</i>	<i>36,381.21</i>	<i>23,537.49</i>
<i>All other</i>	<i>1,548.80</i>	<i>2,702.60</i>	<i>894.20</i>	<i>2,179.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$647,610.87	\$1,090,738.73	\$775,739.01	\$650,441.60
Premiums	—	149.26	—	—
Municipal indebtedness	412,625.00	342,287.18	557,000.00	17,000.00
Transfers and refunds	24,391.65	7,843.83	6,844.96	3,269.69
Agency, trust, and investment	151,269.78	145,531.40	88,776.33	80,725.98
Total receipts	\$1,235,897.30	\$1,586,550.40	\$1,428,360.30	\$751,437.27
Balance on hand, including funds	161,893.75	39,325.97	72,652.83	183,631.65
GRAND TOTAL	\$1,397,791.05	\$1,625,876.37	\$1,501,013.13	\$935,068.92

1 Includes \$44,262.82 from Plunkett Memorial Hospital.

2 Includes \$35,079.95 from Glover Memorial Hospital.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Adams POPULATION 12,608	Needham POPULATION 12,445	Clinton POPULATION 12,440	Athol POPULATION 11,180
Maintenance	\$489,533.98	\$786,712.17	\$681,088.49	\$526,329.20
<i>Departmental</i>	<i>479,511.72</i>	<i>758,455.24</i>	<i>641,777.34</i>	<i>487,341.05</i>
General government	22,116.95	53,201.01	28,128.90	23,937.83
Protection of persons and property	26,406.31	106,358.44	53,842.34	57,724.95
Health and sanitation	20,052.42	42,601.36	26,764.03	21,168.44
Highways	25,847.51	69,601.28	65,941.93	59,745.05
Charities	¹ 210,226.37	² 136,777.89	256,497.13	120,962.47
Soldiers' benefits	4,370.16	13,634.63	10,958.91	9,821.48
Schools	142,481.49	265,932.62	143,039.96	159,653.34
Libraries	11,077.74	10,951.44	12,575.31	6,855.05
Recreation	1,202.06	14,496.01	3,957.60	5,222.40
Pensions	6,016.59	21,069.43	12,957.68	10,593.78
Unclassified	9,714.12	23,831.13	27,113.55	11,656.26
<i>Public service enterprises</i>	<i>—</i>	<i>27,983.60</i>	<i>28,339.18</i>	<i>29,962.44</i>
Electric light	—	—	—	—
Water	—	27,983.60	28,339.18	29,962.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,463.52</i>	<i>—</i>	<i>10,559.35</i>	<i>8,670.04</i>
<i>Administration of trust funds</i>	<i>558.74</i>	<i>273.33</i>	<i>412.62</i>	<i>355.67</i>
Interest	7,276.95	21,667.50	4,890.15	6,592.31
<i>Loans, general purposes</i>	<i>7,276.95</i>	<i>21,507.50</i>	<i>4,890.15</i>	<i>6,079.81</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>160.00</i>	<i>—</i>	<i>512.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	69,083.67	228,477.73	21,530.74	51,544.81
<i>Departmental</i>	<i>58,944.62</i>	<i>175,373.71</i>	<i>21,530.74</i>	<i>41,206.32</i>
General government	491.64	3,615.03	704.35	694.27
Protection of persons and property	13,151.17	21,048.06	937.27	18,646.69
Health and sanitation	2,535.34	73,869.67	200.00	5,251.42
Highways	34,799.72	61,927.59	17,456.52	16,613.94
Charities	³ 4,993.68	⁴ 1,393.25	2,015.00	—
Schools	2,524.24	1,602.97	217.60	—
Libraries	—	—	—	—
Recreation	448.83	4,417.14	—	—
Unclassified	—	7,500.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>53,104.02</i>	<i>—</i>	<i>10,338.49</i>
Electric light	—	—	—	—
Water	—	53,104.02	—	10,338.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,139.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	409,600.00	383,558.68	545,216.69	189,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>54,500.00</i>	<i>83,558.68</i>	<i>30,716.69</i>	<i>35,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>355,100.00</i>	<i>300,000.00</i>	<i>514,500.00</i>	<i>154,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,661.70	1,486.77	450.00	1,754.92
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,661.70</i>	<i>1,486.77</i>	<i>450.00</i>	<i>1,754.92</i>
Refunds	14,729.95	6,357.06	6,394.96	1,514.77
Agency, trust, and investment	186,827.55	144,938.81	90,443.18	80,785.42
<i>Taxes and licenses for State</i>	<i>29,752.49</i>	<i>63,628.25</i>	<i>32,175.00</i>	<i>34,394.38</i>
<i>Taxes for county</i>	<i>21,387.59</i>	<i>24,068.00</i>	<i>19,325.92</i>	<i>20,614.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>134,158.67</i>	<i>54,626.36</i>	<i>38,046.26</i>	<i>23,596.93</i>
<i>All other</i>	<i>1,548.80</i>	<i>2,616.20</i>	<i>896.00</i>	<i>2,179.80</i>
RECAPITULATION.				
Maintenance and interest	\$496,810.93	\$808,379.67	\$685,978.64	\$532,921.51
Permanent debt (except from sinking funds)	54,500.00	83,558.68	30,716.69	35,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	69,083.67	228,477.73	21,530.74	51,544.81
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	355,100.00	300,000.00	514,500.00	154,000.00
Transfers (except to sinking funds) and refunds	24,391.65	7,843.83	6,844.96	3,269.69
Agency, trust, and investment	186,827.55	144,938.81	90,443.18	80,785.42
Total payments	\$1,186,713.80	\$1,573,198.72	\$1,350,014.21	\$858,121.43
<i>Balance on hand, including funds</i>	<i>211,077.25</i>	<i>52,677.65</i>	<i>150,998.92</i>	<i>76,947.49</i>
GRAND TOTAL	\$1,397,791.05	\$1,625,876.37	\$1,501,013.13	\$935,068.92

¹ Includes \$66,080.99 for Plunkett Memorial Hospital.² Includes \$36,822.42 for Glover Memorial Hospital.³ Includes \$3,585.23 for Plunkett Memorial Hospital.⁴ For Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 11,122	Fairhaven POPULATION 10,938	Reading POPULATION 10,866	Amesbury POPULATION 10,862
REVENUE.	\$761,820.70	\$593,137.68	\$1,404,531.21	\$649,718.39
General	612,673.69	488,068.46	717,755.86	442,690.83
<i>Taxes</i>	543,190.52	392,724.52	635,279.04	350,365.64
Property, poll, and income	469,132.23	378,228.36	616,603.27	327,645.21
Corporation, bank, etc.	74,058.29	14,496.16	18,675.77	22,720.43
<i>Licenses and permits</i>	5,274.00	3,620.50	1,670.40	7,888.90
<i>Fines and forfeits</i>	549.03	100.00	70.00	313.40
<i>Grants and gifts</i>	63,660.14	91,623.44	80,736.42	84,122.89
For expenses	63,660.14	91,623.44	80,736.42	84,122.89
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	149,147.01	105,069.22	686,775.35	207,027.56
<i>Special assessments</i>	1,609.30	35.88	6,536.37	97.78
To meet expenses	1,057.07	—	516.50	97.78
To meet outlays	552.23	35.88	6,019.87	—
<i>Privileges</i>	38,065.88	23,572.18	31,191.75	20,665.12
<i>Departmental</i>	33,944.38	68,905.28	102,458.85	128,400.82
General government	752.33	841.20	2,049.63	735.85
Protection of persons and property	150.46	109.97	1,098.66	3,734.98
Health and sanitation	2,081.97	2,526.23	11,968.38	2,206.08
Highways	2,111.82	2,709.37	5,186.61	1,389.35
Charities	25,516.70	54,573.24	54,520.09	101,453.70
Soldiers' benefits	487.50	1,665.03	775.00	1,665.00
Schools	1,520.91	5,115.71	25,866.64	16,475.58
Libraries	783.49	—	622.84	265.64
Recreation	—	—	—	—
Unclassified	539.20	1,364.53	371.00	474.64
<i>Public service enterprises</i>	58,936.77	1,756.50	529,750.98	51,195.76
Electric light	—	—	467,597.35	—
Water	58,886.07	—	62,153.63	51,195.76
All other	50.70	1,756.50	—	—
<i>Cemeteries</i>	4,606.44	—	6,119.28	2,482.83
<i>Interest</i>	11,984.24	10,799.38	10,718.12	4,185.25
On sinking funds	—	—	—	—
On trust and investment funds	7,331.17	4,470.15	2,466.22	1,533.23
All other	4,653.07	6,329.23	8,251.90	2,652.02
NON-REVENUE.	\$296,114.96	\$401,439.49	\$771,492.20	\$279,528.14
Offsets to outlays	4,999.77	2,734.66	30,120.40	12,160.63
<i>Departmental</i>	3,749.38	2,734.66	20,120.40	12,160.63
<i>Public service enterprises</i>	1,250.39	—	10,000.00	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	155,500.00	312,000.00	602,000.00	200,000.00
<i>Loans, general purposes</i>	—	—	61,500.00	—
<i>Loans, public service enterprises</i>	—	69,000.00	41,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	155,500.00	243,000.00	499,500.00	200,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	7,500.45	4,718.07	3,452.71	1,802.25
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	7,500.45	4,718.07	3,452.71	1,802.25
Refunds	1,858.73	1,584.25	10,234.88	3,484.16
Agency, trust, and investment	126,256.01	80,402.51	125,684.21	62,081.10
<i>Taxes and licenses for State</i>	46,623.46	31,350.00	45,375.00	26,410.00
<i>Taxes for county</i>	30,023.59	19,751.69	26,136.62	17,034.66
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	47,572.16	27,315.12	51,511.14	17,126.84
<i>All other</i>	2,036.80	1,985.80	2,661.46	1,509.60
RECAPITULATION.				
Revenue and offsets to outlays	\$766,820.47	\$595,872.34	\$1,434,651.61	\$661,879.02
Premiums	—	—	—	—
Municipal indebtedness	155,500.00	312,000.00	602,000.00	200,000.00
Transfers and refunds	9,359.18	6,302.32	13,687.59	5,286.41
Agency, trust, and investment	126,256.01	80,402.51	125,684.21	62,081.10
Total receipts	\$1,057,935.66	\$994,577.17	\$2,176,023.41	\$929,246.53
Balance on hand, including funds	66,948.28	39,737.30	172,995.16	80,408.23
GRAND TOTAL	\$1,124,883.94	\$1,034,314.47	\$2,349,018.57	\$1,009,654.76

¹ Includes \$39,306.63 from Amesbury Hospital.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Andover POPULATION 11,122	Fairhaven POPULATION 10,938	Reading POPULATION 10,866	Amesbury POPULATION 10,862
Maintenance	\$592,691.41	\$482,366.23	\$1,131,851.14	\$542,049.87
<i>Departmental</i>	<i>555,744.16</i>	<i>481,329.67</i>	<i>717,146.01</i>	<i>515,704.00</i>
General government	29,870.77	30,551.05	35,014.48	22,933.88
Protection of persons and property	74,517.71	48,574.82	89,911.15	48,533.13
Health and sanitation	26,557.41	34,565.55	37,979.69	17,205.81
Highways	89,261.66	34,413.55	75,139.04	48,997.16
Charities	93,374.49	152,357.87	161,814.04	128,875.27
Soldiers' benefits	2,943.86	5,741.08	10,009.92	5,786.66
Schools	190,850.84	155,161.71	246,160.84	120,834.53
Libraries	18,538.76	—	9,005.81	7,253.46
Recreation	9,065.40	3,714.12	6,344.34	1,766.14
Pensions	12,563.00	6,462.00	16,816.00	7,408.00
Unclassified	8,200.76	10,287.92	28,950.70	6,109.96
<i>Public service enterprises</i>	<i>28,236.86</i>	<i>227.56</i>	<i>401,788.71</i>	<i>23,426.67</i>
Electric light	—	—	372,171.89	—
Water	27,966.08	—	29,616.82	23,426.67
All other	270.78	227.56	—	—
<i>Cemeteries</i>	<i>7,894.70</i>	<i>—</i>	<i>12,581.09</i>	<i>2,600.85</i>
<i>Administration of trust funds</i>	<i>815.69</i>	<i>309.00</i>	<i>335.33</i>	<i>318.35</i>
Interest	10,095.75	7,176.53	12,211.31	2,856.01
<i>Loans, general purposes</i>	<i>10,095.75</i>	<i>6,544.03</i>	<i>8,266.44</i>	<i>933.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>632.50</i>	<i>3,954.87</i>	<i>1,922.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	69,701.15	69,546.12	243,630.62	36,987.84
<i>Departmental</i>	<i>46,961.90</i>	<i>16,285.98</i>	<i>146,106.10</i>	<i>28,465.19</i>
General government	45.00	110.40	584.25	285.68
Protection of persons and property	17,975.69	—	17,862.03	2,154.57
Health and sanitation	3,813.76	—	59,922.31	227.86
Highways	24,296.09	10,852.57	63,311.84	22,239.74
Charities	—	—	—	—
Schools	99.48	5,023.01	3,599.20	2,720.26
Libraries	—	—	—	—
Recreation	731.88	300.00	826.47	837.08
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,089.01</i>	<i>53,260.14</i>	<i>94,898.48</i>	<i>8,522.65</i>
Electric light	—	—	61,310.32	—
Water	21,089.01	51,381.51	33,588.16	8,522.65
All other	—	1,878.63	—	—
<i>Cemeteries</i>	<i>1,650.24</i>	<i>—</i>	<i>2,626.04</i>	<i>—</i>
Municipal indebtedness	189,500.00	321,033.76	586,894.53	223,993.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>38,000.00</i>	<i>51,033.76</i>	<i>86,894.53</i>	<i>23,993.56</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>151,500.00</i>	<i>270,000.00</i>	<i>500,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,500.45	4,718.07	3,452.71	1,802.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,500.45</i>	<i>4,718.07</i>	<i>3,452.71</i>	<i>1,802.25</i>
Refunds	1,858.73	1,584.25	10,234.88	3,484.16
Agency, trust, and investment	126,406.14	79,426.24	125,585.05	60,947.06
<i>Taxes and licenses for State</i>	<i>46,623.46</i>	<i>51,350.00</i>	<i>45,375.00</i>	<i>26,410.00</i>
<i>Taxes for county</i>	<i>30,023.59</i>	<i>19,751.59</i>	<i>26,136.62</i>	<i>17,034.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>47,604.49</i>	<i>26,338.85</i>	<i>51,421.58</i>	<i>15,994.60</i>
<i>All other</i>	<i>2,154.60</i>	<i>1,985.80</i>	<i>2,651.85</i>	<i>1,507.80</i>
RECAPITULATION.				
Maintenance and interest	\$602,787.16	\$489,542.76	\$1,144,062.45	\$544,905.88
Permanent debt (except from sinking funds)	38,000.00	51,033.76	86,894.53	23,993.56
Sinking fund requirements from revenue	—	—	—	—
Outlays	69,701.15	69,546.12	243,630.62	36,987.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	151,500.00	270,000.00	500,000.00	200,000.00
Transfers (except to sinking funds) and refunds	9,359.18	6,302.32	13,687.59	5,286.41
Agency, trust, and investment	126,406.14	79,426.24	125,585.05	60,947.06
Total payments	\$997,753.63	\$965,851.20	\$2,113,860.24	\$872,120.75
<i>Balance on hand, including funds</i>	<i>127,130.31</i>	<i>68,463.27</i>	<i>235,158.33</i>	<i>137,534.01</i>
GRAND TOTAL	\$1,124,883.94	\$1,034,314.47	\$2,349,018.57	\$1,009,654.76

¹ Includes \$48,533.23 for Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marblehead POPULATION 10,856	Stoneham POPULATION 10,765	Swampscott POPULATION 10,761	North Attleborough POPULATION 10,359
REVENUE.	\$1,162,699.44	\$738,373.29	\$888,420.37	\$727,325.21
General	719,599.92	577,233.71	724,691.39	405,197.29
<i>Taxes</i>	<i>628,024.88</i>	<i>512,346.91</i>	<i>650,658.78</i>	<i>327,877.08</i>
Property, poll, and income	620,555.01	504,391.61	641,624.37	306,309.30
Corporation, bank, etc.	7,469.87	7,955.30	9,034.41	21,567.78
<i>Licenses and permits</i>	<i>8,281.70</i>	<i>1,803.50</i>	<i>5,494.00</i>	<i>12,190.47</i>
<i>Fines and forfeits</i>	<i>26.00</i>	<i>187.00</i>	<i>29.20</i>	<i>978.00</i>
<i>Grants and gifts</i>	<i>83,143.89</i>	<i>61,009.96</i>	<i>68,509.41</i>	<i>64,151.74</i>
For expenses	83,143.89	61,009.96	68,509.41	64,151.74
For outlays	—	—	—	—
<i>All other</i>	<i>123.45</i>	<i>1,886.34</i>	<i>—</i>	<i>—</i>
Commercial	443,099.52	161,139.58	163,728.98	322,127.92
<i>Special assessments</i>	<i>16,887.67</i>	<i>7,137.90</i>	<i>5,685.13</i>	<i>—</i>
To meet expenses	15,887.67	2,377.85	1,282.00	—
To meet outlays	—	4,760.05	4,403.13	—
<i>Privileges</i>	<i>46,224.52</i>	<i>27,167.46</i>	<i>43,710.50</i>	<i>29,128.29</i>
<i>Departmental</i>	<i>69,921.40</i>	<i>152,504.38</i>	<i>53,665.55</i>	<i>266,726.60</i>
General government	1,212.04	1,956.49	569.62	250.25
Protection of persons and property	526.20	86.16	92.00	538.11
Health and sanitation	2,213.18	3,478.11	913.58	12,980.40
Highways	2,068.37	566.12	—	4,465.11
Charities	360,602.52	42,852.38	27,788.69	40,090.90
Soldiers' benefits	460.00	1,425.00	750.00	534.50
Schools	2,134.97	1,766.92	1,610.46	7,421.52
Libraries	592.41	260.46	885.15	247.74
Recreation	89.22	29.00	551.16	35.00
Unclassified	22.49	183.74	504.89	2163.07
<i>Public service enterprises</i>	<i>295,468.85</i>	<i>58,760.27</i>	<i>65,252.77</i>	<i>219,366.76</i>
Electric light	206,909.47	—	—	181,269.21
Water	88,559.38	58,735.07	65,252.77	38,097.55
All other	—	25.20	—	—
<i>Cemeteries</i>	<i>4,781.50</i>	<i>7,690.51</i>	<i>4,735.55</i>	<i>—</i>
<i>Interest</i>	<i>10,815.58</i>	<i>7,879.06</i>	<i>5,679.48</i>	<i>6,906.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,981.43	402.10	608.24	2,677.08
All other	6,834.15	7,476.96	5,071.24	4,229.19
NON-REVENUE.	\$536,757.29	\$355,663.59	\$553,570.11	\$163,713.83
Offsets to outlays	6,019.94	20,977.12	10,879.85	7,327.56
<i>Departmental</i>	<i>6,019.94</i>	<i>20,977.12</i>	<i>10,879.85</i>	<i>7,327.56</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	300,000.00	200,000.00	400,000.00	57,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>200,000.00</i>	<i>400,000.00</i>	<i>57,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,967.42	4,336.55	12,174.16	8,651.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,967.42</i>	<i>4,336.55</i>	<i>12,174.16</i>	<i>8,651.74</i>
Refunds	8,078.39	2,991.88	6,262.84	1,729.43
Agency, trust, and investment	215,691.54	127,358.04	124,253.26	89,005.10
<i>Taxes and licenses for State</i>	<i>54,955.00</i>	<i>40,445.00</i>	<i>60,104.78</i>	<i>29,559.46</i>
<i>Taxes for county</i>	<i>35,453.38</i>	<i>25,285.36</i>	<i>38,765.85</i>	<i>18,608.09</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>123,487.76</i>	<i>62,060.08</i>	<i>23,872.43</i>	<i>39,347.35</i>
<i>All other</i>	<i>1,795.40</i>	<i>1,567.60</i>	<i>1,522.20</i>	<i>1,490.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,168,719.38	\$759,350.41	\$899,300.22	\$734,652.77
Premiums	—	—	—	—
Municipal indebtedness	300,000.00	200,000.00	400,000.00	57,000.00
Transfers and refunds	15,045.81	7,328.43	18,437.00	10,381.17
Agency, trust, and investment	215,691.54	127,358.04	124,253.26	89,005.10
Total receipts	\$1,699,456.73	\$1,094,036.88	\$1,441,990.48	\$891,039.04
<i>Balance on hand, including funds</i>	<i>82,864.09</i>	<i>89,857.02</i>	<i>92,951.37</i>	<i>149,131.07</i>
GRAND TOTAL	\$1,782,320.82	\$1,183,893.90	\$1,534,941.85	\$1,040,170.11

1 Includes \$17.30 from administration of trust funds.

2 Includes \$8.67 from administration of trust funds.

3 Includes \$16,011.14 from Mary A. Alley Hospital.

4 Includes \$25 from Mackreth Memorial Emergency Hospital.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Marblehead POPULATION 10,856	Stoneham POPULATION 10,765	Swampscott POPULATION 10,761	North Attleborough POPULATION 10,359
Maintenance	\$916,642.68	\$594,109.14	\$698,715.11	\$588,246.60
<i>Departmental</i>	<i>699,308.17</i>	<i>558,722.92</i>	<i>660,208.00</i>	<i>434,354.86</i>
General government	45,518.17	29,269.98	42,151.98	21,350.51
Protection of persons and property	95,701.49	70,934.57	105,859.90	61,082.72
Health and sanitation	46,799.81	36,841.62	44,855.32	24,918.39
Highways	78,350.18	69,380.10	104,006.84	48,775.47
Charities	¹ 175,152.95	131,717.89	93,349.35	² 124,834.11
Soldiers' benefits	8,998.20	9,924.68	6,264.25	4,912.63
Schools	190,792.51	163,841.13	197,737.64	122,616.42
Libraries	8,272.71	9,131.40	13,176.50	8,148.80
Recreation	14,586.28	11,055.85	25,522.99	3,111.43
Pensions	19,896.00	12,050.00	16,961.98	10,479.36
Unclassified	15,236.87	14,575.70	10,321.25	4,125.02
<i>Public service enterprises</i>	<i>203,887.94</i>	<i>26,160.56</i>	<i>30,890.77</i>	<i>153,695.19</i>
Electric light	142,360.56	—	—	131,525.06
Water	61,527.38	25,119.56	30,890.77	22,170.13
All other	—	41.00	—	—
<i>Cemeteries</i>	<i>12,531.36</i>	<i>9,710.57</i>	<i>6,858.39</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>916.21</i>	<i>515.09</i>	<i>767.95</i>	<i>196.65</i>
Interest	19,599.15	17,643.54	30,915.19	26.83
<i>Loans, general purposes</i>	<i>17,197.90</i>	<i>7,991.27</i>	<i>17,656.80</i>	<i>26.83</i>
<i>Loans, public service enterprises</i>	<i>2,401.25</i>	<i>9,652.27</i>	<i>13,258.39</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	116,303.26	74,147.41	56,655.73	78,454.27
<i>Departmental</i>	<i>91,967.42</i>	<i>48,751.34</i>	<i>53,735.42</i>	<i>49,878.49</i>
General government	50.00	1,202.63	—	—
Protection of persons and property	6,515.90	5,607.37	5,893.04	—
Health and sanitation	30,653.39	11,655.74	29,636.14	8,920.36
Highways	36,666.87	22,427.65	14,598.04	21,827.66
Charities	³ 4,508.05	4,437.18	—	³ 3,783.97
Schools	4,935.07	—	1,367.45	14,736.34
Libraries	6,970.90	—	—	—
Recreation	1,497.12	306.37	2,240.75	610.16
Unclassified	170.12	114.40	—	—
<i>Public service enterprises</i>	<i>23,018.37</i>	<i>22,174.01</i>	<i>2,920.31</i>	<i>28,575.78</i>
Electric light	19,519.13	—	—	15,660.12
Water	3,499.24	22,174.01	2,920.31	12,909.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,317.47</i>	<i>6,222.06</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	367,000.00	274,009.47	463,204.79	50,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>67,000.00</i>	<i>⁵74,009.47</i>	<i>63,204.79</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>200,000.00</i>	<i>400,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,967.42	4,336.55	12,174.16	8,651.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,967.42</i>	<i>4,336.55</i>	<i>12,174.16</i>	<i>8,651.74</i>
Refunds	8,078.39	2,991.88	6,262.84	1,729.43
Agency, trust, and investment	203,977.62	125,913.20	129,673.38	86,660.91
<i>Taxes and licenses for State</i>	<i>64,955.00</i>	<i>40,445.00</i>	<i>60,104.78</i>	<i>29,559.46</i>
<i>Taxes for county</i>	<i>35,453.38</i>	<i>23,285.36</i>	<i>38,753.85</i>	<i>18,608.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>111,797.24</i>	<i>60,595.44</i>	<i>29,292.55</i>	<i>37,003.16</i>
<i>All other</i>	<i>1,772.00</i>	<i>1,587.40</i>	<i>1,522.20</i>	<i>1,490.20</i>
RECAPITULATION.				
Maintenance and interest	\$936,241.83	\$611,752.68	\$729,630.30	\$588,273.43
Permanent debt (except from sinking funds)	67,000.00	⁵ 74,009.47	63,204.79	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	116,303.26	74,147.41	56,655.73	78,454.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	200,000.00	400,000.00	50,000.00
Transfers (except to sinking funds) and refunds	15,045.81	7,328.43	18,437.00	10,381.17
Agency, trust, and investment	203,977.62	125,913.20	129,673.38	86,660.91
Total payments	\$1,638,568.52	\$1,093,151.19	\$1,397,601.20	\$813,769.78
Balance on hand, including funds	143,752.30	90,742.71	137,340.65	226,400.33
GRAND TOTAL	\$1,782,320.82	\$1,183,893.90	\$1,534,941.85	\$1,040,170.11

¹ Includes \$28,380.16 for Mary A. Alley Hospital.² Includes \$1,637.24 for Mackreth Memorial Emergency Hospital.³ For Mary A. Alley Hospital.⁴ For Mackreth Memorial Emergency Hospital.⁵ Includes \$389.24 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Easthampton POPULATION 10,316	Northbridge POPULATION 10,242	Palmer POPULATION 9,149	Middle- borough POPULATION 9,032
REVENUE.	\$587,538.63	\$481,570.65	\$461,825.00	\$700,129.67
General	474,503.48	416,842.66	385,140.36	362,290.51
<i>Taxes</i>	402,320.44	361,453.16	323,222.65	255,485.19
Property, poll, and income	327,732.04	251,554.89	265,257.34	245,888.36
Corporation, bank, etc.	74,588.40	109,898.27	57,965.31	9,596.83
<i>Licenses and permits</i>	9,696.00	5,434.00	8,032.00	7,452.50
<i>Fines and forfeits</i>	640.33	294.00	1,691.20	613.27
<i>Grants and gifts</i>	61,846.71	49,661.50	52,194.51	98,739.55
For expenses	61,846.71	49,661.50	52,194.51	92,480.07
For outlays	—	—	—	6,259.48
All other	—	—	—	—
Commercial	113,035.15	64,727.99	76,684.64	337,839.16
<i>Special assessments</i>	475.30	32.54	600.00	—
To meet expenses	—	32.54	—	—
To meet outlays	475.30	—	600.00	—
<i>Privileges</i>	19,430.18	22,975.49	21,706.88	23,356.34
<i>Departmental</i>	49,537.35	38,919.57	44,294.71	92,726.95
General government	774.45	161.88	94.00	1,576.75
Protection of persons and property	403.01	410.41	210.89	3,609.87
Health and sanitation	1,857.67	1,799.85	104.40	1,484.07
Highways	1,076.00	5,664.28	6,038.69	3,919.02
Charities	39,971.15	27,660.49	30,871.19	69,679.58
Soldiers' benefits	76.35	180.00	886.00	890.00
Schools	4,968.22	2,105.66	5,941.39	9,551.13
Libraries	—	487.99	—	933.10
Recreation	—	44.38	148.15	233.70
Unclassified	410.50	404.63	—	849.73
<i>Public service enterprises</i>	38,187.34	2,072.44	—	216,744.89
Electric light	—	—	—	191,081.91
Water	38,187.34	2,072.44	—	25,662.98
All other	—	—	—	—
<i>Cemeteries</i>	2,369.08	130.50	3,659.83	—
<i>Interest</i>	3,035.90	597.45	6,423.22	5,010.98
On sinking funds	—	—	—	—
On trust and investment funds	763.58	54.36	40.78	1,184.71
All other	2,272.32	543.09	6,382.44	3,826.27
NON-REVENUE.	\$480,318.28	\$227,653.28	\$354,979.15	\$134,781.13
Offsets to outlays	2,853.86	12,214.40	15,360.06	8,556.66
<i>Departmental</i>	2,653.86	12,214.40	15,360.06	8,414.48
<i>Public service enterprises</i>	200.00	—	—	142.18
<i>Cemeteries</i>	—	—	—	—
Municipal Indebtedness	386,000.00	161,500.00	300,000.00	53,450.00
<i>Loans, general purposes</i>	—	—	50,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	386,000.00	161,500.00	250,000.00	53,450.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,754.55	2,696.32	40.78	4,598.77
<i>From sinking funds</i>	—	—	—	—
All other	1,754.55	2,696.32	40.78	4,598.77
Refunds	1,275.94	1,223.96	948.37	4,969.15
Agency, trust, and investment	88,433.93	50,018.60	38,629.94	63,206.55
<i>Taxes and licenses for State</i>	29,623.92	26,785.73	21,001.79	25,915.00
<i>Taxes for county</i>	33,779.20	16,055.38	13,090.72	19,435.01
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	23,872.19	6,010.69	3,117.03	16,036.94
All other	1,158.62	1,166.80	1,420.40	1,819.60
RECAPITULATION.				
Revenue and offsets to outlays	\$590,392.49	\$493,785.05	\$477,185.06	\$708,686.33
Premiums	—	—	—	—
Municipal indebtedness	386,000.00	161,500.00	300,000.00	53,450.00
Transfers and refunds	3,030.49	3,920.28	989.15	9,567.92
Agency, trust, and investment	88,433.93	50,018.60	38,629.94	63,206.55
Total receipts	\$1,067,856.91	\$709,223.93	\$816,804.15	\$834,910.80
Balance on hand, including funds	44,255.68	67,140.00	78,602.04	48,558.45
GRAND TOTAL	\$1,112,112.59	\$776,363.93	\$895,406.19	\$883,469.25

¹ Includes \$37,390.77 from gas.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Easthampton POPULATION 10,316	Northbridge POPULATION 10,242	Palmer POPULATION 9,149	Middle- borough POPULATION 9,032
Maintenance	\$467,178.77	\$370,934.23	\$380,662.42	\$603,511.34
<i>Departmental</i>	<i>437,897.89</i>	<i>364,423.27</i>	<i>374,655.02</i>	<i>468,609.31</i>
General government	25,741.12	12,937.10	22,533.39	26,942.49
Protection of persons and property	44,416.51	20,220.62	24,566.81	48,112.21
Health and sanitation	22,754.96	27,481.30	13,776.79	16,583.29
Highways	44,420.64	35,048.07	45,628.64	26,265.80
Charities	142,831.08	93,568.01	92,256.58	176,021.98
Soldiers' benefits	5,228.48	5,534.64	7,451.29	6,949.84
Schools	124,029.59	154,635.41	150,512.21	141,617.02
Libraries	5,200.00	7,399.94	3,500.00	7,716.32
Recreation	4,073.14	885.78	1,311.96	1,559.07
Pensions	9,998.73	3,640.00	—	—
Unclassified	9,203.64	3,072.40	13,117.35	16,841.29
<i>Public service enterprises</i>	<i>23,647.55</i>	<i>5,992.71</i>	<i>—</i>	<i>134,890.33</i>
Electric light	—	—	—	118,828.47
Water	23,647.55	5,992.71	—	16,046.86
All other	—	—	—	15.00
<i>Cemeteries</i>	<i>5,109.43</i>	<i>516.25</i>	<i>6,007.40</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>523.90</i>	<i>2.00</i>	<i>—</i>	<i>11.70</i>
Interest	3,258.77	7,120.00	2,201.55	1,651.75
<i>Loans, general purposes</i>	<i>2,878.77</i>	<i>7,082.50</i>	<i>2,201.55</i>	<i>1,366.75</i>
<i>Loans, public service enterprises</i>	<i>380.00</i>	<i>37.50</i>	<i>—</i>	<i>385.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	42,409.75	60,972.71	45,177.01	36,001.56
<i>Departmental</i>	<i>35,830.48</i>	<i>59,089.82</i>	<i>44,577.01</i>	<i>19,599.66</i>
General government	624.50	—	125.00	697.46
Protection of persons and property	1,310.24	7,090.51	1,254.98	—
Health and sanitation	9,941.17	35,161.14	38,856.14	18,239.71
Highways	—	—	—	—
Charities	14,091.78	9,682.98	490.00	—
Schools	—	7,155.19	3,850.89	662.39
Libraries	9,862.79	—	—	—
Recreation	6,306.79	1,882.89	—	16,402.00
Unclassified	—	—	—	15,375.53
<i>Public service enterprises</i>	<i>6,306.79</i>	<i>1,882.89</i>	<i>—</i>	<i>1,026.47</i>
Electric light	—	—	—	—
Water	6,306.79	1,882.89	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>272.48</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
Municipal indebtedness	429,917.41	181,000.00	348,082.43	71,550.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>43,917.41</i>	<i>31,000.00</i>	<i>48,082.43</i>	<i>19,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>386,000.00</i>	<i>150,000.00</i>	<i>300,000.00</i>	<i>51,950.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,754.55	2,696.32	40.78	4,598.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,754.55</i>	<i>2,696.32</i>	<i>40.78</i>	<i>4,598.77</i>
Refunds	1,275.94	1,223.96	948.37	4,969.15
Agency, trust, and investment	87,867.83	50,071.15	38,629.94	63,640.37
<i>Taxes and licenses for State</i>	<i>29,623.92</i>	<i>26,785.73</i>	<i>21,001.79</i>	<i>25,915.00</i>
<i>Taxes for county</i>	<i>33,779.20</i>	<i>16,055.38</i>	<i>13,090.72</i>	<i>19,435.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,204.89</i>	<i>6,051.84</i>	<i>3,117.03</i>	<i>16,441.36</i>
<i>All other</i>	<i>1,259.82</i>	<i>1,178.20</i>	<i>1,420.40</i>	<i>1,849.00</i>
RECAPITULATION.				
Maintenance and interest	\$470,437.54	\$378,054.23	\$382,863.97	\$605,163.09
Permanent debt (except from sinking funds)	43,917.41	31,000.00	48,082.43	19,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,409.75	60,972.71	45,177.01	36,001.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	386,000.00	150,000.00	300,000.00	51,950.00
Transfers (except to sinking funds) and refunds	3,030.49	3,920.28	989.15	9,567.92
Agency, trust, and investment	87,867.83	50,071.15	38,629.94	63,640.37
Total payments	\$1,033,663.02	\$674,018.37	\$815,742.50	\$785,922.94
Balance on hand, including funds	78,449.57	102,345.56	79,663.69	97,546.31
GRAND TOTAL	\$1,112,112.59	\$776,363.93	\$895,406.19	\$883,469.25

¹ Includes \$30,744.34 for gas.² Includes \$1,006.88 for gas.³ Includes \$3,600 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 9,011	Bridgewater POPULATION 8,902	Stoughton POPULATION 8,632	Barnstable POPULATION 8,333
REVENUE.	\$570,935.14	\$386,563.73	\$532,621.46	\$819,576.35
General	462,314.78	295,384.40	407,068.26	688,851.76
<i>Taxes</i>	<i>384,450.71</i>	<i>243,847.30</i>	<i>341,332.38</i>	<i>573,555.60</i>
Property, poll, and income	380,462.19	228,877.36	317,595.02	564,957.51
Corporation, bank, etc.	3,988.52	14,969.94	23,737.36	8,598.09
<i>Licenses and permits</i>	<i>9,459.55</i>	<i>6,736.50</i>	<i>4,711.50</i>	<i>12,455.26</i>
<i>Fines and forfeits</i>	<i>310.00</i>	<i>246.30</i>	<i>535.10</i>	<i>675.00</i>
<i>Grants and gifts</i>	<i>68,094.52</i>	<i>44,554.40</i>	<i>60,489.28</i>	<i>102,118.98</i>
For expenses	68,094.52	44,554.40	60,489.28	102,118.98
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.92</i>
Commercial	108,620.36	91,179.33	125,553.20	130,724.59
<i>Special assessments</i>	<i>81.75</i>	<i>316.51</i>	<i>2,471.34</i>	<i>4,954.22</i>
To meet expenses	81.75	316.51	910.54	4,954.22
To meet outlays	—	—	1,560.80	—
<i>Privileges</i>	<i>24,845.24</i>	<i>14,489.53</i>	<i>19,280.95</i>	<i>34,871.60</i>
<i>Departmental</i>	<i>53,214.54</i>	<i>34,810.21</i>	<i>56,634.45</i>	<i>81,310.78</i>
General government	1,129.33	896.34	1,830.35	695.95
Protection of persons and property	5,612.23	434.91	251.97	1,146.54
Health and sanitation	4,409.84	2,307.16	1,592.42	1,378.20
Highways	130.95	2,817.34	1,042.22	5,240.20
Charities	39,039.71	25,692.20	47,172.75	67,156.50
Soldiers' benefits	1,509.72	119.75	176.14	—
Schools	1,308.94	2,152.45	4,407.39	2,489.58
Libraries	31.15	277.96	161.21	—
Recreation	—	112.10	—	2,716.63
Unclassified	42.67	—	—	487.18
<i>Public service enterprises</i>	<i>27,368.19</i>	<i>37,253.51</i>	<i>41,666.78</i>	<i>—</i>
Electric light	—	—	—	—
Water	27,368.19	37,253.51	41,666.78	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>1,706.70</i>
<i>Interest</i>	<i>3,090.64</i>	<i>4,309.57</i>	<i>5,499.68</i>	<i>7,881.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	320.29	1,526.48	932.60	611.27
All other	2,770.35	2,783.09	4,567.08	7,270.02
NON-REVENUE.	\$237,228.10	\$190,013.83	\$296,030.50	\$367,813.17
Offsets to outlays	13,471.76	4,499.80	1,853.53	18,374.20
<i>Departmental</i>	<i>11,710.09</i>	<i>4,499.80</i>	<i>1,853.53</i>	<i>18,374.20</i>
<i>Public service enterprises</i>	<i>1,761.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	150,000.00	148,000.00	250,000.00	200,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>148,000.00</i>	<i>250,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,500.00	1,662.15	1,054.45	635.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,500.00</i>	<i>1,662.15</i>	<i>1,054.45</i>	<i>635.77</i>
Refunds	2,755.76	2,205.71	3,701.02	4,328.15
Agency, trust, and investment	68,500.58	33,646.17	39,421.50	144,475.05
<i>Taxes and licenses for State</i>	<i>30,896.99</i>	<i>18,150.00</i>	<i>25,306.19</i>	<i>64,391.75</i>
<i>Taxes for county</i>	<i>19,439.73</i>	<i>13,616.88</i>	<i>9,564.69</i>	<i>75,105.18</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>647.10</i>	<i>847.89</i>	<i>2,673.42</i>	<i>2,660.42</i>
<i>All other</i>	<i>17,516.76</i>	<i>1,031.40</i>	<i>1,877.20</i>	<i>2,317.70</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$584,406.90	\$391,063.53	\$534,474.99	\$837,950.55
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	148,000.00	250,000.00	200,000.00
Transfers and refunds	5,255.76	3,867.86	4,755.47	4,963.92
Agency, trust, and investment	68,500.58	33,646.17	39,421.50	144,475.05
Total receipts	\$808,163.24	\$576,577.56	\$828,651.96	\$1,187,389.52
<i>Balance on hand, including funds</i>	<i>61,466.16</i>	<i>34,371.97</i>	<i>57,118.06</i>	<i>36,436.74</i>
GRAND TOTAL	\$869,629.40	\$610,949.53	\$885,770.02	\$1,223,826.26

Graded According to Population of 1940 — Continued.

PAYMENTS.	Dartmouth POPULATION 9,011	Bridgewater POPULATION 8,902	Stoughton POPULATION 8,632	Barnstable POPULATION 8,333
Maintenance	\$453,893.87	\$300,335.86	\$405,894.48	\$673,672.36
<i>Departmental</i>	<i>430,969.33</i>	<i>290,505.19</i>	<i>384,210.62</i>	<i>670,799.18</i>
General government	24,171.13	13,243.92	24,292.34	50,386.42
Protection of persons and property	29,859.89	28,185.43	31,938.69	66,608.35
Health and sanitation	25,733.74	10,388.51	20,069.06	27,027.63
Highways	52,551.39	24,586.98	46,785.60	87,111.09
Charities	126,672.47	88,414.82	135,612.40	177,272.51
Soldiers' benefits	6,172.09	1,577.94	4,514.39	9,144.47
Schools	156,139.52	111,489.51	109,650.35	219,268.71
Libraries	4,854.61	4,992.13	5,673.24	2,497.02
Recreation	486.62	2,201.73	1,283.72	13,161.14
Pensions	—	750.00	—	910.00
Unclassified	4,327.87	4,674.22	4,390.83	17,411.84
<i>Public service enterprises</i>	<i>22,904.54</i>	<i>9,830.67</i>	<i>21,683.86</i>	<i>—</i>
Electric light	—	—	—	—
Water	22,904.54	9,830.67	21,683.86	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>2,873.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,835.01	10,190.21	6,451.65	3,140.01
<i>Loans, general purposes</i>	<i>3,108.76</i>	<i>428.96</i>	<i>5,969.15</i>	<i>3,140.01</i>
<i>Loans, public service enterprises</i>	<i>4,726.25</i>	<i>9,761.25</i>	<i>482.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	40,432.41	21,892.16	38,648.83	84,820.91
<i>Departmental</i>	<i>34,464.47</i>	<i>21,892.16</i>	<i>20,620.47</i>	<i>84,820.91</i>
General government	1,094.61	454.00	382.50	150.00
Protection of persons and property	700.00	54.38	4,385.04	1,885.67
Health and sanitation	—	61.19	3,163.77	—
Highways	29,692.32	20,058.70	12,562.87	60,008.84
Charities	—	186.51	—	—
Schools	2,977.54	739.68	—	3,531.20
Libraries	—	—	—	—
Recreation	—	337.70	126.29	2,106.69
Unclassified	—	—	—	17,138.51
<i>Public service enterprises</i>	<i>5,967.94</i>	<i>—</i>	<i>18,028.36</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,967.94	—	18,028.36	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	237,000.00	169,500.00	286,317.20	220,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>37,000.00</i>	<i>21,500.00</i>	<i>36,317.20</i>	<i>20,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>148,000.00</i>	<i>250,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,500.00	1,662.15	1,054.45	635.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,500.00</i>	<i>1,662.15</i>	<i>1,054.45</i>	<i>635.77</i>
Refunds	2,755.76	2,205.71	3,701.02	4,328.15
Agency, trust, and investment	74,874.84	33,510.50	39,331.05	142,975.55
<i>Taxes and licenses for State</i>	<i>30,896.99</i>	<i>18,150.00</i>	<i>25,306.19</i>	<i>64,391.75</i>
<i>Taxes for county</i>	<i>19,439.73</i>	<i>13,616.88</i>	<i>9,564.69</i>	<i>75,105.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,026.76</i>	<i>712.22</i>	<i>2,551.57</i>	<i>1,160.92</i>
<i>All other</i>	<i>17,511.36</i>	<i>1,031.40</i>	<i>1,908.60</i>	<i>2,317.70</i>
RECAPITULATION.				
Maintenance and interest	\$461,728.88	\$310,526.07	\$412,346.13	\$676,812.37
Permanent debt (except from sinking funds)	37,000.00	21,500.00	36,317.20	20,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,432.41	21,892.16	38,648.83	84,820.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	148,000.00	250,000.00	200,000.00
Transfers (except to sinking funds) and refunds	5,255.76	3,867.86	4,755.47	4,963.92
Agency, trust, and investment	74,874.84	33,510.50	39,331.05	142,975.55
Total payments	\$819,291.89	\$539,296.59	\$781,398.68	\$1,129,572.75
Balance on hand, including funds	50,337.51	71,652.94	104,371.34	94,253.51
GRAND TOTAL	\$869,629.40	\$610,949.53	\$885,770.02	\$1,223,826.26

TABLE I. — Summary of Financial Transactions. Towns

	Ludlow POPULATION 8,181	Rockland POPULATION 8,087	Chelmsford POPULATION 8,077	Hudson POPULATION 8,042
RECEIPTS.				
REVENUE.	\$470,752.05	\$527,936.21	\$421,567.68	\$762,564.95
General	423,274.31	397,056.72	336,364.92	401,558.31
<i>Taxes</i>	<i>376,042.03</i>	<i>314,202.46</i>	<i>271,078.11</i>	<i>327,455.64</i>
Property, poll, and income	316,550.47	296,740.38	249,113.33	295,136.55
Corporation, bank, etc.	59,491.56	17,462.07	21,964.78	32,318.99
<i>Licenses and permits</i>	<i>7,650.50</i>	<i>5,408.50</i>	<i>6,163.50</i>	<i>10,148.60</i>
<i>Fines and forfeits</i>	<i>492.50</i>	<i>224.50</i>	<i>44.60</i>	<i>178.92</i>
<i>Grants and gifts</i>	<i>39,089.28</i>	<i>77,221.27</i>	<i>59,078.71</i>	<i>63,775.35</i>
For expenses	39,089.28	77,085.42	59,078.71	63,775.35
For outlays	—	135.85	—	—
All other	—	—	—	—
Commercial	47,477.74	130,879.49	85,202.76	361,006.64
<i>Special assessments</i>	<i>897.52</i>	<i>—</i>	<i>—</i>	<i>558.97</i>
To meet expenses	—	—	—	558.97
To meet outlays	897.52	—	—	—
<i>Privileges</i>	<i>16,773.86</i>	<i>19,392.76</i>	<i>21,483.77</i>	<i>16,890.65</i>
<i>Departmental</i>	<i>27,402.76</i>	<i>64,732.37</i>	<i>58,726.17</i>	<i>75,318.47</i>
General government	142.30	291.97	393.52	554.00
Protection of persons and property	172.01	256.78	138.43	147.58
Health and sanitation	129.42	932.26	835.01	17,435.72
Highways	3,578.37	24.00	10,692.67	5,020.20
Charities	20,665.50	59,109.44	43,136.57	41,449.30
Soldiers' benefits	376.58	1,238.27	273.75	987.00
Schools	1,866.39	1,314.95	3,140.60	8,909.66
Libraries	171.54	405.97	110.62	48.24
Recreation	280.65	—	—	—
Unclassified	20.00	1,158.73	5.00	764.77
<i>Public service enterprises</i>	<i>—</i>	<i>41,244.83</i>	<i>—</i>	<i>259,733.62</i>
Electric light	—	—	—	228,056.88
Water	—	41,244.83	—	31,676.74
All other	—	—	—	—
<i>Cemeteries</i>	<i>488.25</i>	<i>—</i>	<i>1,186.17</i>	<i>2,101.72</i>
<i>Interest</i>	<i>1,915.35</i>	<i>5,509.53</i>	<i>3,806.65</i>	<i>6,405.21</i>
On sinking funds	—	—	—	—
On trust and investment funds	69.10	99.04	1,136.53	724.41
All other	1,846.25	5,410.49	2,670.12	5,680.80
NON-REVENUE.	\$352,446.04	\$300,529.56	\$254,203.23	\$189,360.53
Offsets to outlays	470.00	21,048.78	16,574.12	16,959.09
<i>Departmental</i>	<i>470.00</i>	<i>20,823.78</i>	<i>16,574.12</i>	<i>16,312.84</i>
<i>Public service enterprises</i>	<i>—</i>	<i>225.00</i>	<i>—</i>	<i>646.75</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	313,000.00	231,500.00	193,334.68	130,203.00
<i>Loans, general purposes</i>	<i>18,000.00</i>	<i>26,500.00</i>	<i>43,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>110,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>295,000.00</i>	<i>205,000.00</i>	<i>150,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>334.68</i>	<i>203.00</i>
Transfers	—	—	256.00	574.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	256.00	574.50
Refunds	1,864.84	2,261.05	3,416.21	3,294.80
Agency, trust, and investment	37,111.20	45,719.73	40,622.22	38,329.14
<i>Taxes and licenses for State</i>	<i>21,470.00</i>	<i>23,430.00</i>	<i>21,635.00</i>	<i>19,645.00</i>
<i>Taxes for county</i>	<i>13,399.95</i>	<i>17,578.16</i>	<i>12,450.54</i>	<i>11,310.03</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>987.00</i>	<i>2,347.58</i>	<i>2,636.69</i>	<i>6,170.51</i>
All other	1,254.25	2,363.99	3,899.99	1,203.60
RECAPITULATION.				
Revenue and offsets to outlays	\$471,222.05	\$548,984.99	\$438,141.80	\$779,524.04
Premiums	—	—	334.68	203.00
Municipal indebtedness	313,000.00	231,500.00	193,000.00	130,000.00
Transfers and refunds	1,864.84	2,261.05	3,672.21	3,869.30
Agency, trust, and investment	37,111.20	45,719.73	40,622.22	38,329.14
Total receipts	\$823,198.09	\$828,465.77	\$675,770.91	\$951,925.48
Balance on hand, including funds	36,617.48	79,446.52	29,123.99	186,868.35
GRAND TOTAL	\$859,815.57	\$907,912.09	\$704,894.90	\$1,138,793.83

Graded According to Population of 1940 — Continued.

PAYMENTS.	Ludlow POPULATION 8,181	Rockland POPULATION 8,087	Chelmsford POPULATION 8,077	Hudson POPULATION 8,042
Maintenance	\$386,049.15	\$443,078.89	\$365,463.89	\$554,117.37
<i>Departmental</i>	<i>385,103.97</i>	<i>408,316.38</i>	<i>362,024.90</i>	<i>392,232.12</i>
General government	19,258.57	20,868.12	21,274.01	25,721.60
Protection of persons and property	37,677.36	29,710.58	26,731.27	41,985.00
Health and sanitation	26,755.70	16,670.92	8,964.27	20,976.43
Highways	44,379.90	27,305.05	56,789.33	45,321.90
Charities	97,153.34	171,737.16	109,569.77	129,318.49
Soldiers' benefits	3,668.04	5,473.14	5,435.51	6,743.22
Schools	145,180.78	112,214.69	117,204.00	100,493.36
Libraries	4,734.64	5,113.13	3,811.60	4,295.36
Recreation	1,179.97	4,299.23	1,977.27	1,700.44
Pensions	—	—	—	4,001.00
Unclassified	5,115.67	14,924.36	10,267.87	11,675.32
<i>Public service enterprises</i>	<i>—</i>	<i>34,762.51</i>	<i>—</i>	<i>159,294.65</i>
Electric light	—	—	—	146,270.99
Water	—	34,762.51	—	13,023.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>945.18</i>	<i>—</i>	<i>3,438.99</i>	<i>2,590.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,065.48	5,373.27	1,035.30	3,941.18
<i>Loans, general purposes</i>	<i>6,065.48</i>	<i>4,733.27</i>	<i>1,035.30</i>	<i>2,701.32</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>640.00</i>	<i>—</i>	<i>1,239.86</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	28,195.62	51,652.27	74,843.88	141,735.03
<i>Departmental</i>	<i>28,195.62</i>	<i>51,002.27</i>	<i>74,347.53</i>	<i>35,741.79</i>
General government	811.06	6,807.01	569.15	—
Protection of persons and property	—	8,025.00	2,124.50	1,153.71
Health and sanitation	21,615.69	1,557.36	—	—
Highways	5,053.51	25,121.27	36,481.28	33,304.55
Charities	340.50	279.05	—	—
Schools	269.09	4,422.54	35,172.60	—
Libraries	—	—	—	—
Recreation	105.77	3,493.89	—	1,283.53
Unclassified	—	1,296.15	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>650.00</i>	<i>—</i>	<i>103,152.49</i>
Electric light	—	—	—	88,242.88
Water	—	650.00	—	14,909.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>496.35</i>	<i>2,840.75</i>
Municipal indebtedness	337,000.00	232,100.00	173,354.40	135,933.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,000.00</i>	<i>30,000.00</i>	<i>8,354.40</i>	<i>32,933.34</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>310,000.00</i>	<i>202,100.00</i>	<i>165,000.00</i>	<i>103,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	256.00	574.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>256.00</i>	<i>574.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,864.84	2,261.05	3,416.21	3,294.80
Agency, trust, and investment	37,182.10	46,486.60	41,345.58	38,162.07
<i>Taxes and licenses for State</i>	<i>21,470.00</i>	<i>23,430.00</i>	<i>21,635.00</i>	<i>19,645.00</i>
<i>Taxes for county</i>	<i>13,399.95</i>	<i>17,578.16</i>	<i>12,450.54</i>	<i>11,310.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,056.10</i>	<i>3,124.05</i>	<i>3,369.05</i>	<i>6,003.44</i>
<i>All other</i>	<i>1,256.05</i>	<i>2,354.39</i>	<i>3,890.99</i>	<i>1,203.60</i>
RECAPITULATION.				
Maintenance and interest	\$392,114.63	\$448,452.16	\$366,499.19	\$558,058.55
Permanent debt (except from sinking funds)	27,000.00	30,000.00	8,354.40	32,933.34
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,195.62	51,652.27	74,843.88	141,735.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	310,000.00	202,100.00	165,000.00	103,000.00
Transfers (except to sinking funds) and refunds	1,864.84	2,261.05	3,672.21	3,869.30
Agency, trust, and investment	37,182.10	46,486.60	41,345.58	38,162.07
Total payments	\$796,357.19	\$780,952.08	\$659,715.26	\$877,758.29
<i>Balance on hand, including funds</i>	<i>63,458.38</i>	<i>126,960.01</i>	<i>45,179.64</i>	<i>261,035.54</i>
GRAND TOTAL	\$859,815.57	\$907,912.09	\$704,894.90	\$1,138,793.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 8,003	Concord POPULATION 7,972	Billerica POPULATION 7,933	Agawam POPULATION 7,842
REVENUE.	\$713,641.96	\$724,813.51	\$509,498.02	\$465,975.06
General	466,505.14	412,979.49	394,424.89	376,359.14
<i>Taxes</i>	404,430.72	369,615.22	325,159.06	325,455.67
Property, poll, and income	396,863.95	362,102.08	307,729.44	317,813.78
Corporation, bank, etc.	7,556.77	7,513.14	17,429.62	7,621.89
<i>Licenses and permits</i>	6,866.00	3,619.75	5,778.50	8,031.50
<i>Fines and forfeits</i>	441.40	1,186.46	29.55	968.00
<i>Grants and gifts</i>	54,653.98	38,558.06	63,457.78	41,923.97
For expenses	54,653.98	38,558.06	63,457.78	41,923.97
For outlays	—	—	—	—
All other	123.04	—	—	—
Commercial	247,136.82	311,834.02	115,073.13	89,615.92
<i>Special assessments</i>	542.16	—	—	1,695.75
To meet expenses	542.16	—	—	—
To meet outlays	—	—	—	1,695.75
<i>Privileges</i>	31,411.69	25,758.39	16,784.70	20,523.42
<i>Departmental</i>	55,533.00	148,870.98	61,454.07	30,433.89
General government	2,304.21	3,648.54	1,266.94	866.84
Protection of persons and property	1,168.37	1,013.49	230.67	60.90
Health and sanitation	953.51	7,642.54	1,504.04	182.50
Highways	51.75	2,321.30	6,522.83	2,124.00
Charities	26,358.23	22,381.01	45,699.42	25,323.45
Soldiers' benefits	120.00	—	455.50	80.00
Schools	24,543.37	11,857.28	5,646.67	1,226.30
Libraries	—	—	—	67.65
Recreation	—	—	—	—
Unclassified	33.56	16.82	128.00	502.25
<i>Public service enterprises</i>	154,667.42	224,346.42	28,906.99	30,370.34
Electric light	154,667.42	159,426.67	—	—
Water	—	64,919.75	28,906.99	30,370.34
All other	—	—	—	—
<i>Cemeteries</i>	—	3,434.53	2,601.50	—
<i>Interest</i>	4,982.55	9,423.70	5,325.87	6,592.52
On sinking funds	—	—	—	—
On trust and investment funds	794.56	6,961.75	1,053.88	1,016.43
All other	4,187.99	2,461.95	4,271.99	5,576.09
NON-REVENUE.	\$284,304.89	\$224,058.46	\$278,950.15	\$188,315.42
Offsets to outlays	4,223.54	9,620.26	6,954.98	6,306.68
<i>Departmental</i>	4,223.54	6,623.50	6,954.98	6,306.68
<i>Public service enterprises</i>	—	2,996.76	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	165,838.46	124,300.00	229,000.00	136,533.00
<i>Loans, general purposes</i>	157,000.00	7,300.00	4,000.00	100,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	117,000.00	225,000.00	36,200.00
<i>Unpaid warrants or orders, current year</i>	7,085.74	—	—	—
<i>Premiums</i>	1,752.72	—	—	333.00
Transfers	1,733.90	7,615.43	253.80	1,114.62
<i>From sinking funds</i>	—	—	—	—
All other	1,733.90	7,615.43	253.80	1,114.62
Refunds	3,772.59	1,788.68	984.16	1,405.08
Agency, trust, and investment	108,736.40	80,734.09	41,757.21	42,956.04
<i>Taxes and licenses for State</i>	40,784.37	31,020.00	24,100.00	24,420.00
<i>Taxes for county</i>	30,576.09	17,867.95	13,876.17	15,255.33
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	34,517.44	30,112.34	2,589.04	1,302.31
All other	2,858.50	1,733.80	1,192.00	1,978.40
RECAPITULATION.				
Revenue and offsets to outlays	\$717,865.50	\$734,433.77	\$516,453.00	\$472,281.74
Premiums	1,752.72	—	—	333.00
Municipal indebtedness	164,085.74	124,300.00	229,000.00	136,200.00
Transfers and refunds	5,506.49	9,404.11	1,237.96	2,519.70
Agency, trust, and investment	108,736.40	80,734.09	41,757.21	42,956.04
Total receipts	\$997,946.85	\$948,871.97	\$788,448.17	\$654,290.48
Balance on hand, including funds	231,740.76	96,965.35	84,856.41	82,228.31
GRAND TOTAL	\$1,229,687.61	\$1,045,837.32	\$873,304.58	\$736,518.79

1 Includes \$6.82 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Hingham POPULATION 8,003	Concord POPULATION 7,972	Billerica POPULATION 7,933	Agawam POPULATION 7,842
Maintenance	\$629,693.80	\$580,317.16	\$425,282.77	\$320,929.90
<i>Departmental</i>	<i>499,191.19</i>	<i>429,779.13</i>	<i>401,070.68</i>	<i>299,704.88</i>
General government	34,980.47	26,119.55	27,462.38	16,396.80
Protection of persons and property	90,985.59	69,744.85	37,670.83	17,727.85
Health and sanitation	32,532.39	26,919.72	11,263.63	13,604.65
Highways	51,193.12	53,906.54	55,157.64	24,942.37
Charities	81,399.97	68,285.20	123,187.66	66,079.75
Soldiers' benefits	2,120.37	196.56	5,744.03	5,001.21
Schools	175,077.77	155,847.89	127,330.15	148,309.24
Libraries	2,795.46	12,444.35	2,020.10	2,665.44
Recreation	10,586.35	5,653.18	906.93	535.26
Pensions	11,772.71	6,150.00	—	1,200.00
Unclassified	5,746.99	4,511.29	10,327.23	3,242.31
<i>Public service enterprises</i>	<i>130,168.82</i>	<i>142,136.94</i>	<i>19,985.46</i>	<i>21,187.03</i>
Electric light	130,168.82	124,313.54	—	—
Water	—	17,823.40	19,985.46	21,187.03
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5,759.03</i>	<i>4,226.73</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>333.79</i>	<i>2,642.06</i>	<i>—</i>	<i>37.99</i>
Interest	2,224.65	12,491.03	1,944.48	3,322.11
<i>Loans, general purposes</i>	<i>2,224.65</i>	<i>8,291.03</i>	<i>1,034.48</i>	<i>2,949.61</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,200.00</i>	<i>910.00</i>	<i>372.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	131,188.92	59,852.35	45,964.87	98,586.19
<i>Departmental</i>	<i>115,528.56</i>	<i>30,354.82</i>	<i>31,568.66</i>	<i>92,618.85</i>
General government	1,119.49	275.76	—	—
Protection of persons and property	89,947.24	3,042.95	5,489.79	449.29
Health and sanitation	1,802.34	445.90	—	15,270.47
Highways	9,618.65	26,065.21	21,536.16	7,052.83
Charities	695.80	—	179.95	—
Schools	12,345.04	292.00	135.00	3,389.46
Libraries	—	—	—	—
Recreation	—	233.00	—	—
Unclassified	—	—	4,227.66	66,456.80
<i>Public service enterprises</i>	<i>15,660.36</i>	<i>29,497.53</i>	<i>14,396.31</i>	<i>5,967.34</i>
Electric light	15,660.36	24,756.92	—	—
Water	—	4,740.61	14,396.31	5,967.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	26,057.44	158,650.00	319,084.87	170,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,588.64</i>	<i>58,650.00</i>	<i>19,084.87</i>	<i>34,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>100,000.00</i>	<i>300,000.00</i>	<i>136,200.00</i>
<i>Warrants or orders, previous years</i>	<i>9,468.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,733.90	7,615.43	253.80	1,114.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,733.90</i>	<i>7,615.43</i>	<i>253.80</i>	<i>1,114.62</i>
Refunds	3,772.59	1,788.68	984.16	1,405.08
Agency, trust, and investment	107,760.95	66,235.05	42,457.69	42,956.22
<i>Taxes and licenses for State</i>	<i>40,784.37</i>	<i>31,020.00</i>	<i>24,100.00</i>	<i>24,420.00</i>
<i>Taxes for county</i>	<i>30,576.09</i>	<i>17,867.95</i>	<i>13,876.17</i>	<i>15,255.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,519.99</i>	<i>15,609.10</i>	<i>3,389.12</i>	<i>1,300.69</i>
<i>All other</i>	<i>2,880.50</i>	<i>1,738.00</i>	<i>1,092.40</i>	<i>1,980.20</i>
RECAPITULATION.				
Maintenance and interest	\$631,918.45	\$592,808.19	\$427,227.25	\$324,252.01
Permanent debt (except from sinking funds)	16,588.64	58,650.00	19,084.87	34,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	131,188.92	59,852.35	45,964.87	98,586.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,468.80	100,000.00	300,000.00	136,200.00
Transfers (except to sinking funds) and refunds	5,506.49	9,404.11	1,237.96	2,519.70
Agency, trust, and investment	107,760.95	66,235.05	42,457.69	42,956.22
Total payments	\$902,432.25	\$886,949.70	\$835,972.64	\$638,514.12
Balance on hand, including funds	327,255.36	158,887.62	37,331.94	98,004.67
GRAND TOTAL	\$1,229,687.61	\$1,045,837.32	\$873,304.58	\$736,518.79

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman POPULATION 7,759	Randolph POPULATION 7,634	Shrewsbury POPULATION 7,586	Montague POPULATION 7,582
REVENUE.	\$520,194.99	\$487,274.66	\$592,125.97	\$487,478.72
General	389,985.87	368,832.55	343,665.56	405,576.37
<i>Taxes</i>	319,432.60	306,744.77	291,725.41	336,548.63
Property, poll, and income	298,248.76	300,055.23	286,171.23	294,349.17
Corporation, bank, etc.	21,183.84	6,691.54	5,554.18	42,199.46
<i>Licenses and permits</i>	4,538.50	3,841.50	15,248.00	7,824.50
<i>Fines and forfeits</i>	86.50	48.50	214.00	30.00
<i>Grants and gifts</i>	65,928.27	58,197.78	36,478.15	61,173.24
For expenses	65,928.27	58,197.78	36,478.15	61,173.24
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	130,209.12	118,442.11	248,460.41	81,902.35
<i>Special assessments</i>	—	—	—	546.93
To meet expenses	—	—	—	482.43
To meet outlays	—	—	—	64.50
<i>Privileges</i>	19,450.44	17,842.51	27,280.33	16,240.23
<i>Departmental</i>	75,915.49	65,418.83	24,197.51	50,626.01
General government	2,676.71	774.65	958.00	54.15
Protection of persons and property	187.40	81.06	173.40	527.55
Health and sanitation	1,070.75	1,250.97	1,205.05	443.02
Highways	—	2,119.86	1,959.18	649.63
Charities	55,287.04	55,633.68	17,008.76	35,369.35
Soldiers' benefits	630.00	516.54	220.00	1,000.00
Schools	15,238.16	4,924.89	2,345.75	11,699.13
Libraries	277.66	—	255.37	324.16
Recreation	—	—	—	—
Unclassified	547.77	117.18	72.00	559.02
<i>Public service enterprises</i>	30,643.93	28,665.44	186,911.41	13,376.44
Electric light	—	—	138,216.90	—
Water	30,543.93	28,565.44	48,694.51	—
All other	—	—	—	13,376.44
<i>Cemeteries</i>	—	—	5,067.46	—
<i>Interest</i>	4,299.26	6,615.33	5,003.70	1,112.74
On sinking funds	—	—	—	—
On trust and investment funds	414.42	373.46	2,307.22	222.26
All other	3,884.84	6,241.87	2,696.48	890.48
NON-REVENUE.	\$200,318.08	\$270,409.46	\$286,226.81	\$274,366.82
Offsets to outlays	21,871.62	1,450.00	8,212.49	6,850.17
<i>Departmental</i>	21,871.62	1,450.00	8,212.49	6,850.17
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	132,000.00	237,000.00	216,524.75	208,000.00
<i>Loans, general purposes</i>	5,000.00	—	25,000.00	—
<i>Loans, public service enterprises</i>	—	—	12,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	127,000.00	237,000.00	179,500.00	208,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	24.75	—
Transfers	1,287.47	202.64	2,480.37	4,342.68
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,287.47	202.64	2,480.37	4,342.68
Refunds	2,351.45	3,181.44	1,510.10	1,261.79
Agency, trust, and investment	42,807.54	28,575.38	57,499.10	53,912.18
<i>Taxes and licenses for State</i>	22,935.00	19,800.00	25,915.00	26,896.19
<i>Taxes for county</i>	17,206.79	7,501.71	15,559.84	22,270.63
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,501.15	1.47	14,150.66	3,453.76
<i>All other</i>	1,164.60	1,272.20	1,873.60	1,291.60
RECAPITULATION.				
Revenue and offsets to outlays	\$542,066.61	\$488,724.66	\$600,338.46	\$494,328.89
Premiums	—	—	24.75	—
Municipal indebtedness	132,000.00	237,000.00	216,500.00	208,000.00
Transfers and refunds	3,638.92	3,384.08	3,990.47	5,604.47
Agency, trust, and investment	42,807.54	28,575.38	57,499.10	53,912.18
Total receipts	\$720,513.07	\$757,684.12	\$878,352.78	\$761,845.54
Balance on hand, including funds	52,950.72	82,989.65	244,846.31	123,213.51
GRAND TOTAL	\$773,463.79	\$840,673.77	\$1,123,199.09	\$885,059.05

Graded According to Population of 1940 — Continued.

PAYMENTS.	Whitman POPULATION 7,759	Randolph POPULATION 7,634	Shrewsbury POPULATION 7,586	Montague POPULATION 7,582
Maintenance	\$433,644.66	\$389,981.48	\$455,827.96	\$405,780.20
<i>Departmental</i>	<i>408,321.13</i>	<i>378,598.97</i>	<i>312,384.10</i>	<i>394,681.13</i>
General government	23,603.98	20,484.97	20,204.36	17,210.67
Protection of persons and property	26,062.94	26,723.88	33,748.54	16,739.59
Health and sanitation	15,408.51	11,854.51	15,091.68	16,276.30
Highways	60,942.09	39,016.91	33,409.75	37,171.55
Charities	146,165.75	138,529.13	55,841.24	112,644.92
Soldiers' benefits	6,339.09	4,104.86	3,254.63	9,958.13
Schools	117,032.49	124,096.97	131,258.17	165,565.50
Libraries	4,999.92	82.10	8,241.74	7,957.77
Recreation	2,496.33	404.91	6,712.63	3,862.84
Pensions	—	—	—	1,234.00
Unclassified	5,270.03	13,300.73	4,621.36	6,059.86
<i>Public service enterprises</i>	<i>25,323.53</i>	<i>11,359.18</i>	<i>137,925.54</i>	<i>10,720.75</i>
Electric light	—	—	105,347.03	—
Water	25,323.53	11,359.18	32,578.51	—
All other	—	—	—	10,720.75
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>5,363.67</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>23.33</i>	<i>154.65</i>	<i>378.32</i>
Interest	2,796.45	5,259.58	5,318.95	4,151.58
<i>Loans, general purposes</i>	<i>2,778.95</i>	<i>4,835.83</i>	<i>2,509.28</i>	<i>4,151.58</i>
<i>Loans, public service enterprises</i>	<i>17.50</i>	<i>423.75</i>	<i>2,809.67</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	56,511.90	22,595.17	137,207.15	18,031.69
<i>Departmental</i>	<i>49,523.23</i>	<i>19,434.40</i>	<i>67,267.32</i>	<i>18,031.69</i>
General government	69.27	861.15	—	—
Protection of persons and property	893.90	—	1,600.00	—
Health and sanitation	5,535.42	4,354.45	—	—
Highways	41,714.90	2,405.30	17,795.07	17,386.22
Charities	—	—	—	—
Schools	1,023.84	11,813.50	44,817.09	529.47
Libraries	—	—	—	—
Recreation	285.90	—	3,055.16	—
Unclassified	—	—	—	116.00
<i>Public service enterprises</i>	<i>6,988.67</i>	<i>3,160.77</i>	<i>69,939.83</i>	<i>—</i>
Electric light	—	—	40,016.40	—
Water	6,988.67	3,160.77	29,923.43	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	130,000.00	288,567.31	234,600.00	323,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>38,567.31</i>	<i>31,600.00</i>	<i>22,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>112,000.00</i>	<i>250,000.00</i>	<i>203,000.00</i>	<i>301,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,287.47	202.64	2,480.37	4,342.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,287.47</i>	<i>202.64</i>	<i>2,480.37</i>	<i>4,342.68</i>
Refunds	2,351.45	3,181.44	1,510.10	1,261.79
Agency, trust, and investment	41,934.49	28,701.80	56,123.37	55,790.07
<i>Taxes and licenses for State</i>	<i>22,935.00</i>	<i>19,800.00</i>	<i>25,915.00</i>	<i>26,896.19</i>
<i>Taxes for county</i>	<i>17,206.79</i>	<i>7,501.71</i>	<i>15,559.84</i>	<i>22,270.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>628.10</i>	<i>81.09</i>	<i>12,773.13</i>	<i>5,316.05</i>
<i>All other</i>	<i>1,164.60</i>	<i>1,319.00</i>	<i>1,875.40</i>	<i>1,307.20</i>
RECAPITULATION.				
Maintenance and interest	\$436,441.11	\$395,241.06	\$461,146.91	\$409,931.78
Permanent debt (except from sinking funds)	18,000.00	38,567.31	31,600.00	22,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	56,511.90	22,595.17	137,207.15	18,031.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	112,000.00	250,000.00	203,000.00	301,000.00
Transfers (except to sinking funds) and refunds	3,638.92	3,384.08	3,990.47	5,604.47
Agency, trust, and investment	41,934.49	28,701.80	56,123.37	55,790.07
Total payments	\$668,526.42	\$738,489.42	\$893,067.90	\$812,858.01
Balance on hand, including funds	104,937.37	102,184.35	230,131.19	72,201.04
GRAND TOTAL	\$773,463.79	\$840,673.77	\$1,123,199.09	\$885,059.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ware POPULATION 7,557	North Andover POPULATION 7,524	Grafton POPULATION 7,457	Walpole POPULATION 7,443
REVENUE.	\$402,933.23	\$478,976.05	\$358,012.03	\$640,722.69
General	307,560.30	382,314.82	290,745.45	507,866.45
<i>Taxes</i>	<i>253,284.23</i>	<i>328,537.51</i>	<i>237,822.90</i>	<i>455,177.79</i>
Property, poll, and income	218,193.39	293,231.89	215,024.25	324,512.76
Corporation, bank, etc.	35,090.84	35,305.62	22,798.65	130,665.03
<i>Licenses and permits</i>	<i>8,224.50</i>	<i>3,542.00</i>	<i>4,624.50</i>	<i>6,881.45</i>
<i>Fines and forfeits</i>	<i>906.00</i>	<i>198.00</i>	<i>356.70</i>	<i>220.70</i>
<i>Grants and gifts</i>	<i>45,145.57</i>	<i>50,037.31</i>	<i>47,941.35</i>	<i>45,786.51</i>
For expenses	45,095.57	50,037.31	47,941.35	45,786.51
For outlays	50.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	95,372.93	96,661.23	67,266.58	132,856.24
<i>Special assessments</i>	<i>—</i>	<i>2,539.42</i>	<i>—</i>	<i>9,495.93</i>
To meet expenses	—	119.25	—	7,811.91
To meet outlays	—	2,420.17	—	1,684.02
<i>Privileges</i>	<i>17,472.80</i>	<i>20,760.08</i>	<i>15,660.77</i>	<i>25,239.45</i>
<i>Departmental</i>	<i>37,450.84</i>	<i>38,103.44</i>	<i>45,191.06</i>	<i>39,678.56</i>
General government	2,664.56	401.07	1,738.30	2,772.94
Protection of persons and property	133.06	158.91	120.81	798.22
Health and sanitation	1,022.16	2,947.19	1,350.00	3,566.40
Highways	120.00	1,867.39	9,052.47	2,080.98
Charities	27,403.34	30,315.00	27,104.43	18,839.15
Soldiers' benefits	372.50	175.00	250.20	300.00
Schools	5,584.50	1,889.46	5,073.79	10,897.95
Libraries	—	347.42	183.90	422.92
Recreation	—	—	—	—
Unclassified	150.72	2.00	317.16	—
<i>Public service enterprises</i>	<i>34,288.17</i>	<i>32,402.27</i>	<i>—</i>	<i>50,945.89</i>
Electric light	—	—	—	—
Water	34,288.17	32,402.27	—	50,945.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,870.08</i>	<i>—</i>	<i>1,597.99</i>	<i>—</i>
<i>Interest</i>	<i>3,291.04</i>	<i>2,856.02</i>	<i>4,816.76</i>	<i>7,496.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	767.58	428.17	2,838.36	3,902.05
All other	2,523.46	2,427.85	1,978.40	3,594.36
NON-REVENUE.	\$158,547.20	\$318,072.64	\$260,501.28	\$298,988.35
Offsets to outlays	2,591.80	2,270.00	6,046.67	11,256.08
<i>Departmental</i>	<i>2,175.00</i>	<i>2,270.00</i>	<i>6,046.67</i>	<i>11,256.08</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>416.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	109,000.90	276,000.00	220,500.00	200,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>106,000.00</i>	<i>276,000.00</i>	<i>220,500.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	896.63	353.70	4,049.73	4,154.02
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>896.63</i>	<i>353.70</i>	<i>4,049.73</i>	<i>4,154.02</i>
Refunds	1,574.69	1,140.59	1,148.88	1,956.94
Agency, trust, and investment	44,483.18	38,308.35	28,756.00	81,621.31
<i>Taxes and licenses for State</i>	<i>17,985.00</i>	<i>22,443.69</i>	<i>13,695.00</i>	<i>42,117.72</i>
<i>Taxes for county</i>	<i>20,569.46</i>	<i>14,479.46</i>	<i>8,225.90</i>	<i>15,941.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,062.20</i>	<i>631.64</i>	<i>5,560.30</i>	<i>21,921.85</i>
<i>All other</i>	<i>1,866.62</i>	<i>753.56</i>	<i>1,274.80</i>	<i>1,640.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$405,525.03	\$481,246.05	\$364,058.70	\$651,978.77
Premiums . . . . .	.90	—	—	—
Municipal indebtedness	109,000.00	276,000.00	220,500.00	200,000.00
Transfers and refunds	2,471.32	1,494.29	5,198.61	6,110.96
Agency, trust, and investment	44,483.18	38,308.35	28,756.00	81,621.31
Total receipts	\$561,480.43	\$797,048.69	\$618,513.31	\$939,711.04
<i>Balance on hand, including funds</i>	<i>87,556.71</i>	<i>38,893.44</i>	<i>105,353.86</i>	<i>73,388.84</i>
GRAND TOTAL	\$649,037.14	\$835,942.13	\$723,867.17	\$1,013,099.88

Graded According to Population of 1940 — Continued.

PAYMENTS.	Ware POPULATION 7,557	North Andover POPULATION 7,524	Grafton POPULATION 7,457	Walpole POPULATION 7,443
Maintenance	\$326,854.02	\$399,667.55	\$302,690.11	\$472,933.05
<i>Departmental</i>	<i>297,553.20</i>	<i>374,168.76</i>	<i>299,519.73</i>	<i>446,267.77</i>
General government	21,034.58	21,631.14	16,129.75	32,254.94
Protection of persons and property	19,362.53	41,039.31	13,946.32	47,033.31
Health and sanitation	9,440.53	20,544.36	11,282.82	26,986.50
Highways	38,542.59	64,160.75	48,081.15	60,519.26
Charities	98,760.17	90,833.80	85,503.01	68,033.08
Soldiers' benefits	7,368.83	2,478.90	4,024.85	1,367.28
Schools	91,223.70	113,556.84	106,618.67	175,000.29
Libraries	2,306.43	6,634.87	8,301.10	10,493.67
Recreation	2,105.67	4,153.92	726.07	10,037.96
Pensions	700.01	—	—	—
Unclassified	6,708.16	9,134.87	4,905.99	14,541.48
<i>Public service enterprises</i>	<i>23,536.40</i>	<i>25,498.79</i>	<i>—</i>	<i>26,506.22</i>
Electric light	—	—	—	—
Water	23,051.40	25,498.79	—	26,506.22
All other	485.00	—	—	—
<i>Cemeteries</i>	<i>5,764.42</i>	<i>—</i>	<i>3,036.17</i>	<i>135.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>134.21</i>	<i>24.06</i>
Interest	2,617.24	2,068.13	1,394.26	9,207.26
<i>Loans, general purposes</i>	<i>2,134.74</i>	<i>1,955.63</i>	<i>1,394.26</i>	<i>7,449.76</i>
<i>Loans, public service enterprises</i>	<i>482.50</i>	<i>112.50</i>	<i>—</i>	<i>1,757.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,094.05	28,778.02	26,130.90	102,754.34
<i>Departmental</i>	<i>22,701.23</i>	<i>24,442.45</i>	<i>25,251.05</i>	<i>100,916.04</i>
General government	475.00	—	415.90	2,410.74
Protection of persons and property	99.50	10,395.87	1,472.60	1,102.44
Health and sanitation	21,921.53	11,324.40	15,517.47	7,898.87
Highways	—	350.00	—	64,495.27
Charities	205.20	922.08	573.83	15,257.83
Schools	—	1,450.10	3,772.90	362.80
Libraries	—	—	—	9,388.09
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,851.02</i>	<i>4,335.57</i>	<i>—</i>	<i>1,838.30</i>
Electric light	—	—	—	—
Water	10,851.02	4,335.57	—	1,838.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>541.80</i>	<i>—</i>	<i>879.85</i>	<i>—</i>
Municipal indebtedness	182,188.84	314,091.49	223,600.00	146,438.60
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,500.00</i>	<i>13,091.49</i>	<i>11,500.00</i>	<i>46,438.60</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>161,688.84</i>	<i>301,000.00</i>	<i>212,100.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	896.63	353.70	4,049.73	4,154.02
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>896.63</i>	<i>353.70</i>	<i>4,049.73</i>	<i>4,154.02</i>
Refunds	1,574.69	1,140.59	1,148.88	1,956.94
Agency, trust, and investment	44,707.18	37,968.00	29,969.35	80,978.56
<i>Taxes and licenses for State</i>	<i>17,985.00</i>	<i>22,443.69</i>	<i>13,695.00</i>	<i>42,117.72</i>
<i>Taxes for county</i>	<i>20,569.46</i>	<i>14,479.46</i>	<i>8,225.90</i>	<i>15,941.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,289.20</i>	<i>286.49</i>	<i>6,801.85</i>	<i>21,275.50</i>
<i>All other</i>	<i>1,863.52</i>	<i>753.36</i>	<i>1,246.60</i>	<i>4,644.20</i>
RECAPITULATION.				
Maintenance and interest	\$329,471.26	\$401,735.68	\$304,084.37	\$482,140.31
Permanent debt (except from sinking funds)	20,500.00	13,091.49	11,500.00	46,438.60
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,094.05	28,778.02	26,130.90	102,754.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	161,688.84	301,000.00	212,100.00	100,000.00
Transfers (except to sinking funds) and refunds	2,471.32	1,494.29	5,198.61	6,110.96
Agency, trust, and investment	44,707.18	37,968.00	29,969.35	80,978.56
Total payments	\$592,932.65	\$784,067.48	\$588,983.23	\$818,422.77
<i>Balance on hand, including funds</i>	<i>56,104.49</i>	<i>51,874.65</i>	<i>134,883.94</i>	<i>194,677.11</i>
GRAND TOTAL	\$649,037.14	\$835,942.13	\$723,867.17	\$1,013,099.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dracut POPULATION 7,339	Franklin POPULATION 7,303	Millbury POPULATION 6,983	Falmouth POPULATION 6,878
REVENUE.	\$393,303.55	\$460,574.88	\$393,340.92	\$760,974.41
General	321,783.46	368,975.66	332,116.83	597,593.13
<i>Taxes</i>	258,033.90	309,452.75	285,169.28	511,930.21
Property, poll, and income	240,357.15	275,742.91	245,172.72	504,475.42
Corporation, bank, etc.	17,676.75	33,709.84	39,996.56	7,454.79
<i>Licenses and permits</i>	4,143.60	5,689.50	3,964.08	13,572.00
<i>Fines and forfeits</i>	441.80	138.27	49.50	195.00
<i>Grants and gifts</i>	59,141.76	53,695.14	42,933.97	71,895.92
For expenses	59,141.76	52,005.26	42,933.97	71,895.92
For outlays	—	1,689.88	—	—
<i>All other</i>	22.60	—	—	—
Commercial	71,520.09	91,599.22	61,224.09	163,381.28
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	10,863.00	15,822.26	17,601.21	29,023.11
<i>Departmental</i>	56,889.38	41,867.21	39,457.99	48,367.34
General government	332.48	97.84	338.85	614.60
Protection of persons and property	437.36	196.49	121.72	1,059.89
Health and sanitation	767.14	737.58	695.00	956.39
Highways	6,922.57	1,946.10	3,549.64	—
Charities	46,798.35	34,544.70	33,305.96	39,279.91
Soldiers' benefits	480.00	860.00	111.00	340.00
Schools	1,075.48	3,484.50	1,307.74	3,786.92
Libraries	—	—	18.08	184.92
Recreation	—	—	—	2,128.25
Unclassified	76.00	—	10.00	16.46
<i>Public service enterprises</i>	—	29,180.13	—	77,896.19
Electric light	—	—	—	—
Water	—	29,180.13	—	77,896.19
All other	—	—	—	—
<i>Cemeteries</i>	44.60	—	2,018.44	2,163.66
<i>Interest</i>	3,723.21	4,729.62	2,146.45	5,931.08
On sinking funds	—	—	—	—
On trust and investment funds	353.58	20.10	95.12	880.59
All other	3,369.63	4,709.52	2,051.33	5,050.49
NON-REVENUE.	\$199,329.92	\$144,135.20	\$204,558.30	\$307,682.32
Offsets to outlays	13,243.00	5,131.87	3,096.62	2,460.71
<i>Departmental</i>	13,243.00	5,131.87	3,096.62	2,460.71
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	149,500.00	100,000.00	166,100.00	158,000.00
<i>Loans, general purposes</i>	4,500.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	145,000.00	100,000.00	166,100.00	158,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	13,819.51	10.10	—	3,140.75
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	13,819.51	10.10	—	3,140.75
Refunds	1,184.54	793.82	1,322.76	4,455.16
Agency, trust, and investment	21,582.87	38,199.41	34,038.92	139,625.70
<i>Taxes and licenses for State</i>	13,035.00	23,925.00	18,150.00	54,334.03
<i>Taxes for county</i>	7,508.34	9,064.57	10,901.80	63,849.10
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	67.13	2,104.93	3,504.52	20,309.57
<i>All other</i>	972.40	3,104.91	1,482.60	1,133.00
RECAPITULATION.				
Revenue and offsets to outlays	\$406,546.55	\$465,706.75	\$396,437.54	\$763,433.12
Premiums	—	—	—	—
Municipal indebtedness	149,500.00	100,000.00	166,100.00	158,000.00
Transfers and refunds	15,004.05	803.92	1,322.76	7,595.91
Agency, trust, and investment	21,582.87	38,199.41	34,038.92	139,625.70
Total receipts	\$592,633.47	\$604,710.08	\$597,899.22	\$1,068,656.73
Balance on hand, including funds	35,291.44	43,142.61	100,629.61	85,663.33
GRAND TOTAL	\$627,924.91	\$647,852.69	\$698,528.83	\$1,154,320.06

Graded According to Population of 1940 — Continued.

PAYMENTS.	Dracut POPULATION 7,339	Franklin POPULATION 7,303	Millbury POPULATION 6,983	Falmouth POPULATION 6,878
Maintenance	\$303,935.45	\$348,007.99	\$316,186.05	\$629,357.18
<i>Departmental</i>	303,296.54	338,721.74	312,593.02	571,291.82
General government	18,555.10	12,607.91	20,503.08	29,641.45
Protection of persons and property	15,566.14	27,906.34	25,001.52	98,109.50
Health and sanitation	5,795.92	15,894.45	11,119.35	20,798.05
Highways	49,248.53	37,586.50	47,486.82	82,090.20
Charities	106,237.59	109,620.96	95,213.44	127,216.64
Soldiers' benefits	4,065.58	6,802.22	2,934.07	5,971.69
Schools	91,364.49	109,120.06	98,626.50	165,859.94
Libraries	3,165.92	2,978.59	4,461.54	7,017.69
Recreation	636.96	2,788.63	843.26	11,769.82
Pensions	2,000.00	—	1,200.00	9,286.64
Unclassified	6,660.31	3,416.08	5,200.44	13,530.20
<i>Public service enterprises</i>	—	18,934.15	—	55,466.74
Electric light	—	—	—	—
Water	—	18,934.15	—	55,466.74
All other	—	—	—	—
<i>Cemeteries</i>	638.91	352.10	3,598.03	2,313.56
<i>Administration of trust funds</i>	—	—	—	285.06
Interest	1,809.18	3,992.02	2,361.17	4,640.47
<i>Loans, general purposes</i>	1,809.18	3,295.19	2,361.17	4,205.47
<i>Loans, public service enterprises</i>	—	696.83	—	435.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	30,259.35	31,300.92	31,315.22	51,711.93
<i>Departmental</i>	30,259.35	17,477.54	31,015.22	28,314.96
General government	282.17	—	—	2,431.07
Protection of persons and property	2,119.96	509.98	—	1,796.83
Health and sanitation	—	461.41	—	475.00
Highways	26,208.94	13,363.38	29,594.70	13,505.12
Charities	167.17	—	—	—
Schools	1,415.29	750.05	1,198.52	5,158.27
Libraries	14.07	—	—	—
Recreation	—	2,342.52	—	4,948.67
Unclassified	51.75	50.00	222.00	—
<i>Public service enterprises</i>	—	13,823.58	—	23,396.97
Electric light	—	—	—	—
Water	—	13,823.58	—	23,396.97
All other	—	—	—	—
<i>Cemeteries</i>	—	—	300.00	—
Municipal indebtedness	185,500.00	167,000.00	218,478.05	184,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	10,500.00	42,000.00	15,191.38	26,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	175,000.00	125,000.00	203,286.67	158,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	13,819.51	10.10	—	3,140.75
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	13,819.51	10.10	—	3,140.75
Refunds	1,184.54	793.82	1,322.76	4,455.16
Agency, trust, and investment	21,560.24	38,197.40	34,338.24	138,881.92
<i>Taxes and licenses for State</i>	13,035.00	23,925.00	18,150.00	54,334.03
<i>Taxes for county</i>	7,508.34	9,064.57	10,901.80	63,849.10
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	44.50	2,102.92	3,799.64	19,565.79
<i>All other</i>	972.40	3,104.91	1,486.80	1,133.00
RECAPITULATION.				
Maintenance and interest	\$305,744.63	\$352,000.01	\$318,547.22	\$633,997.65
Permanent debt (except from sinking funds)	10,500.00	42,000.00	15,191.38	26,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,259.35	31,300.92	31,315.22	51,711.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	125,000.00	203,286.67	158,000.00
Transfers (except to sinking funds) and refunds	15,004.05	803.92	1,322.76	7,595.91
Agency, trust, and investment	21,560.24	38,197.40	34,338.24	138,881.92
Total payments	\$558,068.27	\$589,302.25	\$604,001.49	\$1,016,687.41
Balance on hand, including funds	69,856.64	58,560.44	94,527.34	137,632.65
GRAND TOTAL	\$627,924.91	\$647,852.69	\$698,528.83	\$1,154,320.06

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	South Hadley Population 6,856	Maynard Population 6,812	Spencer Population 6,641	Auburn Population 6,629
REVENUE.	\$512,010.16	\$378,705.42	\$348,522.08	\$354,084.44
General	334,831.91	300,951.70	258,222.85	296,357.93
<i>Taxes</i>	<i>285,739.19</i>	<i>260,061.99</i>	<i>197,726.95</i>	<i>251,481.31</i>
Property, poll, and income	264,229.94	204,287.20	188,924.46	240,579.18
Corporation, bank, etc.	21,509.25	55,764.79	8,802.49	10,902.13
<i>Licenses and permits</i>	<i>3,970.50</i>	<i>7,221.00</i>	<i>6,929.50</i>	<i>2,647.00</i>
<i>Fines and forfeits</i>	<i>250.81</i>	<i>459.72</i>	<i>315.05</i>	<i>201.00</i>
<i>Grants and gifts</i>	<i>44,871.41</i>	<i>33,218.99</i>	<i>53,251.35</i>	<i>42,028.62</i>
For expenses	44,871.41	33,218.99	53,251.35	42,028.62
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	177,178.25	77,753.72	90,299.23	57,726.51
<i>Special assessments</i>	<i>1,746.47</i>	<i>3,661.13</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	1,746.47	3,661.13	—	—
<i>Privileges</i>	<i>17,040.08</i>	<i>14,467.80</i>	<i>14,626.84</i>	<i>18,678.80</i>
<i>Departmental</i>	<i>37,834.21</i>	<i>27,641.82</i>	<i>51,738.75</i>	<i>34,167.55</i>
General government	716.66	283.99	676.36	472.67
Protection of persons and property	461.95	1,059.72	108.38	355.45
Health and sanitation	373.50	3,203.34	1,266.37	2,151.14
Highways	300.00	3,333.63	11,177.86	339.83
Charities	31,177.13	18,637.83	31,842.25	29,562.11
Soldiers' benefits	242.50	210.00	603.75	247.50
Schools	4,524.95	374.94	5,778.78	849.96
Libraries	37.52	57.37	169.00	167.63
Recreation	—	60.00	—	—
Unclassified	—	421.00	116.00	11.26
<i>Public service enterprises</i>	<i>116,497.20</i>	<i>25,347.17</i>	<i>14,429.57</i>	—
Electric light	116,497.20	—	—	—
Water	—	25,347.17	14,429.57	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>2,987.64</i>	<i>238.35</i>	<i>1,747.14</i>
<i>Interest</i>	<i>4,060.29</i>	<i>3,648.16</i>	<i>9,266.72</i>	<i>3,143.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	359.42	6.00	6,280.50	254.34
All other	3,700.87	3,642.16	2,986.22	2,888.68
NON-REVENUE.	\$77,287.05	\$129,232.15	\$167,817.05	\$162,958.22
Offsets to outlays	10,615.48	10,631.30	8,583.87	17,408.24
<i>Departmental</i>	<i>10,615.48</i>	<i>10,631.30</i>	<i>8,583.87</i>	<i>17,408.24</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	62,050.00	129,000.00	109,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	<i>40,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>22,000.00</i>	<i>129,000.00</i>	<i>109,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>50.00</i>	—	—
Transfers	2,448.50	591.49	3,463.53	709.70
<i>From sinking funds</i>	—	—	—	—
All other	2,448.50	591.49	3,463.53	709.70
Refunds	1,011.01	336.21	2,125.79	1,449.10
Agency, trust, and investment	53,212.06	55,623.15	24,643.86	34,391.18
<i>Taxes and licenses for State</i>	<i>23,925.00</i>	<i>20,330.52</i>	<i>14,520.00</i>	<i>13,480.00</i>
<i>Taxes for county</i>	<i>27,363.04</i>	<i>11,690.20</i>	<i>8,721.44</i>	<i>11,100.02</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>275.04</i>	<i>22,778.43</i>	<i>594.62</i>	<i>3,395.36</i>
All other	1,648.98	824.00	807.80	1,415.80
RECAPITULATION.				
Revenue and offsets to outlays	\$522,625.64	\$389,336.72	\$357,105.95	\$371,492.68
Premiums	—	50.00	—	—
Municipal indebtedness	10,000.00	62,000.00	129,000.00	109,000.00
Transfers and refunds	3,459.51	927.70	5,589.32	2,158.80
Agency, trust, and investment	53,212.06	55,623.15	24,643.86	34,391.18
Total receipts	\$589,297.21	\$507,937.57	\$516,339.13	\$517,042.66
Balance on hand, including funds	78,143.21	70,205.85	31,379.40	32,034.27
GRAND TOTAL	\$667,440.42	\$578,143.42	\$547,718.53	\$549,076.93

PAYMENTS.	South Hadley POPULATION 6,856	Maynard POPULATION 6,812	Spencer POPULATION 6,641	Auburn POPULATION 6,629
Maintenance	\$391,669.54	\$303,738.03	\$260,848.05	\$272,800.13
<i>Departmental</i>	301,159.74	288,386.90	253,104.62	270,314.16
General government	19,396.31	16,339.72	15,548.41	13,500.91
Protection of persons and property	13,185.36	27,950.74	14,595.21	11,359.79
Health and sanitation	11,055.40	19,715.43	11,059.30	14,157.50
Highways	28,877.18	42,366.47	56,626.83	34,783.90
Charities	87,644.55	60,398.63	77,402.63	77,050.52
Soldiers' benefits	5,764.69	9,233.17	3,250.53	7,148.39
Schools	120,916.94	97,645.38	65,964.39	100,847.08
Libraries	4,090.54	3,792.78	3,406.40	4,142.71
Recreation	1,999.43	1,525.26	1,068.22	1,703.62
Pensions	—	4,260.55	—	—
Unclassified	5,229.34	5,158.77	4,182.70	5,619.74
<i>Public service enterprises</i>	90,509.80	10,506.93	4,573.27	—
Electric light	90,509.80	—	—	—
Water	—	10,506.93	4,573.27	—
All other	—	—	—	—
<i>Cemeteries</i>	—	4,611.45	677.71	2,485.97
<i>Administration of trust funds</i>	—	232.75	2,492.45	—
Interest	5,262.50	6,050.70	5,173.58	6,066.18
<i>Loans, general purposes</i>	5,262.50	5,906.26	3,987.08	6,066.18
<i>Loans, public service enterprises</i>	—	144.44	1,186.50	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	51,475.00	61,623.30	24,299.06	32,588.82
<i>Departmental</i>	25,213.18	31,855.21	23,366.83	32,129.47
General government	—	1,407.12	—	—
Protection of persons and property	630.00	2,169.93	—	2,121.53
Health and sanitation	4,144.62	4,934.66	4,411.46	1,715.08
Highways	19,547.54	21,733.53	18,356.97	27,580.35
Charities	—	—	—	—
Schools	832.02	960.45	598.40	286.86
Libraries	—	—	—	36.00
Recreation	59.00	649.52	—	389.65
Unclassified	—	—	—	—
<i>Public service enterprises</i>	26,261.82	29,768.09	932.23	—
Electric light	26,261.82	—	—	—
Water	—	29,768.09	932.23	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	459.35
Municipal indebtedness	22,000.00	35,000.00	193,300.00	132,743.94
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	19,000.00	13,000.00	26,000.00	22,743.94
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,000.00	22,000.00	167,300.00	110,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,448.50	591.49	3,463.53	709.70
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,448.50	591.49	3,463.53	709.70
Refunds	1,011.01	336.21	2,125.79	1,449.10
Agency, trust, and investment	53,641.20	52,756.50	24,535.67	32,418.96
<i>Taxes and licenses for State</i>	23,925.00	20,330.52	14,520.00	18,480.00
<i>Taxes for county</i>	27,363.04	11,690.20	8,721.44	11,100.02
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	701.94	19,118.98	481.63	1,423.14
<i>All other</i>	1,651.22	816.80	812.60	1,415.80
RECAPITULATION.				
Maintenance and interest	\$396,932.04	\$309,788.73	\$266,021.63	\$278,866.31
Permanent debt (except from sinking funds)	19,000.00	13,000.00	26,000.00	22,743.94
Sinking fund requirements from revenue	—	—	—	—
Outlays	51,475.00	61,623.30	24,299.06	32,588.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	22,000.00	167,300.00	110,000.00
Transfers (except to sinking funds) and refunds	3,459.51	927.70	5,589.32	2,158.80
Agency, trust, and investment	53,641.20	52,756.50	24,535.67	32,418.96
Total payments	\$527,507.75	\$460,096.23	\$513,745.68	\$478,776.83
Balance on hand, including funds	139,932.67	118,047.19	33,972.85	70,300.10
GRAND TOTAL	\$667,440.42	\$578,143.42	\$547,718.53	\$549,076.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,575	Mansfield POPULATION 6,530	Westborough POPULATION 6,463	Uxbridge POPULATION 6,417
REVENUE.	\$409,685.92	\$620,876.90	\$291,779.93	\$403,900.02
General	324,427.67	320,223.40	214,491.06	333,354.37
<i>Taxes</i>	<i>261,207.89</i>	<i>268,398.95</i>	<i>165,255.50</i>	<i>290,311.07</i>
Property, poll, and income	237,220.37	236,752.99	155,346.83	263,435.51
Corporation, bank, etc.	23,987.52	31,645.96	9,888.67	26,875.56
<i>Licenses and permits</i>	<i>6,575.34</i>	<i>4,870.50</i>	<i>3,230.25</i>	<i>6,893.50</i>
<i>Fines and forfeits</i>	<i>630.80</i>	<i>207.00</i>	<i>157.20</i>	<i>133.00</i>
<i>Grants and gifts</i>	<i>56,013.64</i>	<i>46,744.57</i>	<i>45,868.11</i>	<i>36,016.80</i>
For expenses	54,588.64	42,395.90	45,868.11	36,016.80
For outlays	1,425.00	4,348.67	—	—
All other	—	2.88	—	—
Commercial	85,258.25	300,653.50	77,288.87	70,545.65
<i>Special assessments</i>	<i>2,539.51</i>	<i>19,667.13</i>	—	—
To meet expenses	2,539.51	13,283.06	—	—
To meet outlays	—	6,384.07	—	—
<i>Privileges</i>	<i>14,782.43</i>	<i>17,096.27</i>	<i>13,261.09</i>	<i>18,129.59</i>
<i>Departmental</i>	<i>41,598.05</i>	<i>31,988.41</i>	<i>42,896.15</i>	<i>24,359.81</i>
General government	243.95	1,843.18	2,462.65	55.30
Protection of persons and property	155.51	273.91	218.87	58.89
Health and sanitation	2,771.62	210.58	7,197.28	473.57
Highways	5,394.92	57.00	5,683.24	4,134.83
Charities	32,034.11	27,403.95	24,461.48	19,346.72
Soldiers' benefits	410.00	401.00	564.80	—
Schools	327.00	654.40	1,644.19	21.25
Libraries	118.26	241.24	176.34	145.25
Recreation	—	30.00	312.35	2.50
Unclassified	142.68	873.15	174.95	121.50
<i>Public service enterprises</i>	<i>16,067.92</i>	<i>228,156.73</i>	<i>13,803.17</i>	<i>23,585.91</i>
Electric light	—	199,192.94	—	—
Water	16,067.92	28,963.79	13,803.17	23,585.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,984.41</i>	—	<i>2,861.71</i>	—
<i>Interest</i>	<i>6,285.93</i>	<i>3,744.96</i>	<i>4,476.75</i>	<i>4,470.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,945.33	87.67	2,117.95	2,471.69
All other	3,340.60	3,657.29	2,358.80	1,998.65
NON-REVENUE.	\$250,471.33	\$290,377.53	\$86,915.23	\$219,872.02
Offsets to outlays	1,062.39	1,509.34	11,543.34	10,802.64
<i>Departmental</i>	<i>1,062.39</i>	<i>1,509.34</i>	<i>11,543.34</i>	<i>10,802.64</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	197,800.00	250,000.00	25,200.00	173,000.00
<i>Loans, general purposes</i>	—	—	—	<i>3,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>197,800.00</i>	<i>250,000.00</i>	<i>25,200.00</i>	<i>169,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	9,435.65	15.68	4,852.14	—
<i>From sinking funds</i>	—	—	—	—
All other	9,435.65	15.68	4,852.14	—
Refunds	2,305.69	2,052.66	1,098.91	700.89
Agency, trust, and investment	39,867.60	36,799.85	44,220.84	35,368.49
<i>Taxes and licenses for State</i>	<i>16,005.00</i>	<i>20,965.00</i>	<i>12,210.00</i>	<i>21,120.00</i>
<i>Taxes for county</i>	<i>9,613.41</i>	<i>13,202.38</i>	<i>7,533.94</i>	<i>12,685.73</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>12,955.19</i>	<i>1,342.47</i>	<i>23,689.30</i>	<i>800.76</i>
All other	1,296.00	1,300.00	887.60	762.00
RECAPITULATION.				
Revenue and offsets to outlays	\$410,748.31	\$622,386.24	\$303,323.27	\$414,702.66
Premiums	—	—	—	—
Municipal indebtedness	197,800.00	250,000.00	25,200.00	173,000.00
Transfers and refunds	11,741.34	2,068.34	5,951.05	700.89
Agency, trust, and investment	39,867.60	36,799.85	44,220.84	35,368.49
Total receipts	\$660,157.25	\$911,254.43	\$378,695.16	\$623,772.04
Balance on hand, including funds	69,418.77	113,780.06	49,491.38	75,501.16
GRAND TOTAL	\$729,576.02	\$1,025,034.49	\$428,186.54	\$699,273.20

Graded According to Population of 1940 — Continued.

PAYMENTS.	Winchendon Population 6,575	Mansfield Population 6,530	Westborough Population 6,463	Uxbridge Population 6,417
Maintenance	\$319,880.80	\$507,932.19	\$262,258.43	\$298,051.28
<i>Departmental</i>	<i>306,823.36</i>	<i>309,376.51</i>	<i>243,263.23</i>	<i>284,557.15</i>
General government	18,962.13	18,983.87	14,181.43	15,911.15
Protection of persons and property	18,919.09	28,776.73	17,961.87	20,825.91
Health and sanitation	11,557.05	15,314.21	14,268.01	13,772.75
Highways	37,462.82	38,768.75	46,085.04	38,808.53
Charities	103,848.98	84,402.13	67,236.26	72,599.68
Soldiers' benefits	5,575.01	4,526.83	4,201.40	7,498.96
Schools	96,650.26	104,571.53	67,417.76	106,290.41
Libraries	4,706.84	3,923.59	5,677.48	3,884.84
Recreation	1,105.31	2,763.76	1,140.96	757.25
Pensions	2,411.70	—	—	—
Unclassified	5,624.17	7,345.11	5,093.02	4,207.67
<i>Public service enterprises</i>	<i>9,612.43</i>	<i>198,481.26</i>	<i>12,777.93</i>	<i>13,474.63</i>
Electric light	—	179,749.82	—	—
Water	9,612.43	18,671.44	12,777.93	13,474.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,445.01</i>	<i>134.42</i>	<i>6,217.27</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>19.50</i>
Interest	6,212.80	6,734.82	753.29	4,329.65
<i>Loans, general purposes</i>	<i>6,212.80</i>	<i>5,563.04</i>	<i>753.29</i>	<i>4,329.65</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,171.78</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	25,566.98	41,024.24	19,044.54	71,731.77
<i>Departmental</i>	<i>25,419.98</i>	<i>19,718.44</i>	<i>18,088.82</i>	<i>48,368.96</i>
General government	—	—	—	443.44
Protection of persons and property	2,781.97	3,348.85	—	1,140.00
Health and sanitation	854.24	8,023.63	—	—
Highways	18,714.62	7,885.59	18,088.82	36,284.53
Charities	—	—	—	—
Schools	3,069.15	460.37	—	734.79
Libraries	—	—	—	—
Recreation	—	—	—	9,761.20
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>21,305.80</i>	<i>955.72</i>	<i>23,367.81</i>
Electric light	—	13,937.92	—	—
Water	—	7,367.88	955.72	23,367.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>147.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	231,144.02	274,000.00	13,100.00	142,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>21,144.02</i>	<i>24,000.00</i>	<i>1,800.00</i>	<i>15,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>210,000.00</i>	<i>250,000.00</i>	<i>11,300.00</i>	<i>127,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,435.65	15.68	4,852.14	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,435.65</i>	<i>15.68</i>	<i>4,852.14</i>	<i>—</i>
Refunds	2,305.69	2,052.66	1,098.91	700.89
Agency, trust, and investment	46,505.79	36,393.62	42,751.79	34,686.88
<i>Taxes and licenses for State</i>	<i>16,005.00</i>	<i>20,955.00</i>	<i>12,210.00</i>	<i>21,120.00</i>
<i>Taxes for county</i>	<i>9,613.41</i>	<i>13,202.38</i>	<i>7,333.94</i>	<i>12,686.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,596.78</i>	<i>936.84</i>	<i>22,218.45</i>	<i>119.15</i>
<i>All other</i>	<i>1,290.60</i>	<i>1,299.40</i>	<i>989.40</i>	<i>762.00</i>
RECAPITULATION.				
Maintenance and interest	\$326,093.60	\$514,667.01	\$263,011.72	\$302,380.93
Permanent debt (except from sinking funds)	21,144.02	24,000.00	1,800.00	15,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,566.98	41,024.24	19,044.54	71,731.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	210,000.00	250,000.00	11,300.00	127,000.00
Transfers (except to sinking funds) and refunds	11,741.34	2,068.34	5,951.05	700.89
Agency, trust, and investment	46,505.79	36,393.62	42,751.79	34,686.88
Total payments	\$641,051.73	\$868,153.21	\$343,859.10	\$552,000.47
Balance on hand, including funds	88,524.29	156,881.28	84,327.44	147,272.73
GRAND TOTAL	\$729,576.02	\$1,025,034.49	\$428,186.54	\$699,273.20

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amherst POPULATION 6,410	Canton POPULATION 6,381	Wareham POPULATION 6,364	Ipswich POPULATION 6,348
REVENUE.	\$449,894.63	\$490,206.01	\$505,739.36	\$544,565.17
General	341,999.47	382,848.19	405,480.05	344,544.96
<i>Taxes</i>	<i>290,802.82</i>	<i>337,237.71</i>	<i>328,447.44</i>	<i>300,281.42</i>
Property, poll, and income	285,783.15	304,228.33	317,673.20	293,366.06
Corporation, bank, etc.	5,019.67	33,009.38	10,774.24	6,915.36
<i>Licenses and permits</i>	<i>4,185.00</i>	<i>5,330.00</i>	<i>6,339.00</i>	<i>5,670.00</i>
<i>Fines and forfeits</i>	<i>563.35</i>	<i>39.30</i>	<i>983.15</i>	<i>100.00</i>
<i>Grants and gifts</i>	<i>46,448.30</i>	<i>40,241.18</i>	<i>69,710.46</i>	<i>38,593.54</i>
For expenses	45,448.30	40,241.18	69,710.46	38,593.54
For outlays	1,000.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	107,895.16	107,357.82	100,259.31	200,020.21
<i>Special assessments</i>	<i>10,141.13</i>	<i>1,530.06</i>	<i>—</i>	<i>941.10</i>
To meet expenses	—	1,530.06	—	941.10
To meet outlays	10,141.13	—	—	—
<i>Privileges</i>	<i>20,833.00</i>	<i>18,824.11</i>	<i>20,819.94</i>	<i>13,730.32</i>
<i>Departmental</i>	<i>66,218.79</i>	<i>43,928.36</i>	<i>72,340.22</i>	<i>37,636.17</i>
General government	2,265.09	191.50	1,651.35	511.45
Protection of persons and property	153.66	1,625.17	142.58	1,031.87
Health and sanitation	2,551.33	1,636.94	2,754.63	627.29
Highways	1,651.19	273.00	2,285.43	2,632.22
Charities	27,902.91	37,936.30	47,504.53	27,235.89
Soldiers' benefits	10.00	162.00	410.00	998.00
Schools	31,212.64	1,863.37	15,834.10	3,953.70
Libraries	465.00	227.98	—	—
Recreation	6.97	—	1,709.10	—
Unclassified	—	12.10	48.50	645.75
<i>Public service enterprises</i>	<i>8,095.91</i>	<i>37,206.43</i>	<i>—</i>	<i>139,025.86</i>
Electric light	—	—	—	112,377.75
Water	8,095.91	37,206.43	—	26,583.11
All other	—	—	—	65.00
<i>Cemeteries</i>	<i>450.52</i>	<i>1,986.76</i>	<i>3,058.76</i>	<i>2,584.11</i>
<i>Interest</i>	<i>2,155.81</i>	<i>3,882.10</i>	<i>4,040.39</i>	<i>6,102.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	647.22	407.32	1,024.25	1,688.05
All other	1,508.59	3,474.78	3,016.14	4,414.60
NON-REVENUE.	\$775,033.20	\$347,053.53	\$244,657.13	\$312,485.80
Offsets to outlays	18,525.02	3,422.71	4,427.86	10,114.41
<i>Departmental</i>	<i>18,525.02</i>	<i>3,077.71</i>	<i>4,427.86</i>	<i>10,114.41</i>
<i>Public service enterprises</i>	<i>—</i>	<i>345.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	697,984.00	305,001.51	125,000.00	262,071.88
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>
<i>Loans, public service enterprises</i>	<i>600,000.00</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>94,760.00</i>	<i>300,000.00</i>	<i>125,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,234.00</i>	<i>1.51</i>	<i>—</i>	<i>* 71.88</i>
Transfers	1,070.85	392.61	1,015.37	1,644.48
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,070.85</i>	<i>392.61</i>	<i>1,015.37</i>	<i>1,644.48</i>
Refunds	1,506.83	2,452.48	2,157.41	2,043.39
Agency, trust, and investment	55,946.50	35,784.22	112,056.49	36,611.64
<i>Taxes and licenses for State</i>	<i>25,080.00</i>	<i>23,595.00</i>	<i>35,835.85</i>	<i>18,524.79</i>
<i>Taxes for county</i>	<i>28,684.02</i>	<i>8,939.54</i>	<i>26,862.40</i>	<i>11,924.26</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>635.93</i>	<i>2,530.08</i>	<i>2,548.93</i>	<i>5,213.59</i>
<i>All other</i>	<i>1,546.55</i>	<i>719.60</i>	<i>46,809.31</i>	<i>949.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$468,419.65	\$493,628.72	\$510,167.22	\$554,679.58
Premiums	3,234.00	1.51	—	71.88
Municipal indebtedness	694,750.00	305,000.00	125,000.00	262,000.00
Transfers and refunds	2,577.68	2,845.09	3,172.78	3,687.87
Agency, trust, and investment	55,946.50	35,784.22	112,056.49	36,611.64
Total receipts	\$1,224,927.83	\$837,259.54	\$750,396.49	\$857,050.97
Balance on hand, including funds	43,539.14	116,098.44	29,310.13	82,468.89
GRAND TOTAL	\$1,268,466.97	\$953,357.98	\$779,706.62	\$939,519.86

Graded According to Population of 1940 — Continued.

PAYMENTS.	Amherst POPULATION 6,410	Canton POPULATION 6,381	Wareham POPULATION 6,364	Ipswich POPULATION 6,348
Maintenance	\$358,600.19	\$392,788.97	\$447,094.68	\$380,437.67
<i>Departmental</i>	<i>352,972.53</i>	<i>366,646.59</i>	<i>441,957.24</i>	<i>297,086.03</i>
General government	27,034.39	25,256.77	28,814.82	21,787.30
Protection of persons and property	34,786.66	47,494.58	33,541.43	36,210.02
Health and sanitation	17,685.60	23,829.33	42,814.83	13,994.57
Highways	49,869.35	55,191.99	38,804.50	36,826.97
Charities	77,869.36	91,671.47	138,528.72	67,183.70
Soldiers' benefits	2,143.74	7,098.45	6,342.13	4,194.82
Schools	134,128.62	98,224.93	129,234.36	101,111.71
Libraries	2,514.19	5,630.85	2,000.00	3,775.35
Recreation	1,462.65	2,428.45	10,011.30	3,724.37
Pensions	—	1,149.72	—	1,271.00
Unclassified	5,477.97	8,670.05	11,865.15	7,006.22
<i>Public service enterprises</i>	<i>3,963.74</i>	<i>20,834.48</i>	<i>30.33</i>	<i>78,134.86</i>
Electric light	—	—	—	62,935.50
Water	3,963.74	20,834.48	—	15,190.48
All other	—	—	30.33	8.88
<i>Cemeteries</i>	<i>1,663.92</i>	<i>5,307.90</i>	<i>5,107.11</i>	<i>5,216.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,598.17	3,157.17	1,520.30	5,014.43
<i>Loans, general purposes</i>	<i>4,598.17</i>	<i>2,945.36</i>	<i>1,520.30</i>	<i>3,749.43</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>211.81</i>	<i>—</i>	<i>1,265.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	647,543.83	34,920.74	39,621.83	143,396.90
<i>Departmental</i>	<i>47,042.73</i>	<i>27,622.78</i>	<i>38,142.82</i>	<i>51,343.65</i>
General government	1,700.00	272.72	2,252.34	4,300.00
Protection of persons and property	—	3,205.59	2,208.59	—
Health and sanitation	702.11	2,468.97	993.09	1,108.10
Highways	36,540.32	4,530.63	29,970.05	45,935.55
Charities	—	—	—	—
Schools	3,981.75	1,800.00	1,046.17	—
Libraries	—	—	—	—
Recreation	4,118.55	10,068.85	1,672.58	—
Unclassified	—	5,276.02	—	—
<i>Public service enterprises</i>	<i>600,501.10</i>	<i>7,297.96</i>	<i>—</i>	<i>91,197.25</i>
Electric light	—	—	—	71,468.88
Water	600,501.10	7,297.96	—	19,728.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,479.01</i>	<i>856.00</i>
Municipal indebtedness	110,750.00	320,124.25	136,800.00	287,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>20,124.25</i>	<i>11,800.00</i>	<i>37,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>94,750.00</i>	<i>300,000.00</i>	<i>125,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,070.85	392.61	1,015.37	1,644.48
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,070.85</i>	<i>392.61</i>	<i>1,015.37</i>	<i>1,644.48</i>
Refunds	1,506.83	2,452.48	2,157.41	2,043.39
Agency, trust, and investment	55,593.92	34,955.45	112,847.74	36,379.00
<i>Taxes and licenses for State</i>	<i>25,080.00</i>	<i>23,595.00</i>	<i>35,835.85</i>	<i>18,524.79</i>
<i>Taxes for county</i>	<i>28,684.02</i>	<i>8,939.54</i>	<i>26,862.40</i>	<i>11,924.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>289.95</i>	<i>1,701.31</i>	<i>3,340.18</i>	<i>4,982.75</i>
<i>All other</i>	<i>1,539.95</i>	<i>719.60</i>	<i>46,809.31</i>	<i>947.20</i>
RECAPITULATION.				
Maintenance and interest	\$363,198.36	\$395,946.14	\$448,614.98	\$385,452.10
Permanent debt (except from sinking funds)	16,000.00	20,124.25	11,800.00	37,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	647,543.83	34,920.74	39,621.83	143,396.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	94,750.00	300,000.00	125,000.00	250,000.00
Transfers (except to sinking funds) and refunds	2,577.68	2,845.09	3,172.78	3,687.87
Agency, trust, and investment	55,593.92	34,955.45	112,847.74	36,379.00
Total payments	\$1,179,663.79	\$788,791.67	\$741,057.33	\$856,615.87
Balance on hand, including funds	88,803.18	164,566.31	38,649.29	82,903.99
GRAND TOTAL	\$1,268,466.97	\$953,357.98	\$779,706.62	\$939,519.86

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Foxborough POPULATION 6,303	Tewksbury POPULATION 6,261	Somerset POPULATION 5,873	Great Barrington POPULATION 5,824
REVENUE.	\$347,092.10	\$241,727.15	\$440,030.42	\$427,288.25
General	264,695.14	203,785.98	355,804.60	355,046.37
<i>Taxes</i>	<i>223,380.53</i>	<i>163,392.12</i>	<i>315,609.08</i>	<i>290,313.87</i>
Property, poll, and income	211,463.60	161,009.76	309,489.33	262,319.83
Corporation, bank, etc.	11,916.93	2,982.36	6,119.75	27,994.04
<i>Licenses and permits</i>	<i>2,719.00</i>	<i>6,243.81</i>	<i>1,917.50</i>	<i>10,112.00</i>
<i>Fines and forfeits</i>	<i>155.77</i>	<i>7.64</i>	<i>80.00</i>	<i>523.60</i>
<i>Grants and gifts</i>	<i>38,384.39</i>	<i>33,542.41</i>	<i>38,198.02</i>	<i>54,096.90</i>
For expenses	38,384.39	33,542.41	38,198.02	54,096.90
For outlays	—	—	—	—
All other	55.45	—	—	—
Commercial	82,396.96	37,941.17	84,225.82	72,241.88
<i>Special assessments</i>	<i>28.82</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	28.82	—	—	—
<i>Privileges</i>	<i>14,256.38</i>	<i>8,094.80</i>	<i>14,043.76</i>	<i>17,480.12</i>
<i>Departmental</i>	<i>37,888.64</i>	<i>27,990.27</i>	<i>27,124.44</i>	<i>48,575.85</i>
General government	90.40	457.76	211.28	1,317.15
Protection of persons and property	102.54	27.58	106.65	148.43
Health and sanitation	301.43	1,030.71	518.32	31.00
Highways	3,107.60	8,168.38	—	1,183.40
Charities	30,830.23	17,203.59	20,790.02	38,159.14
Soldiers' benefits	—	190.00	247.00	520.00
Schools	2,948.08	907.94	4,801.23	6,279.13
Libraries	118.36	2.99	132.06	931.60
Recreation	—	—	—	—
Unclassified	390.00	1.32	317.88	6.00
<i>Public service enterprises</i>	<i>26,768.37</i>	—	<i>41,891.79</i>	—
Electric light	—	—	—	—
Water	26,768.37	—	41,891.79	—
All other	—	—	—	—
<i>Cemeteries</i>	—	13.00	—	2,354.40
<i>Interest</i>	<i>3,454.75</i>	<i>1,843.10</i>	<i>1,166.83</i>	<i>3,331.51</i>
On sinking funds	—	—	—	—
On trust and investment funds	544.78	354.01	127.41	1,107.34
All other	2,909.97	1,489.09	1,038.42	2,724.17
NON-REVENUE.	\$228,417.38	\$139,695.25	\$105,741.08	\$60,257.95
Offsets to outlays	140.00	4,595.45	250.00	9,486.82
<i>Departmental</i>	<i>140.00</i>	<i>4,595.45</i>	<i>250.00</i>	<i>9,486.82</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	200,000.00	113,000.00	50,000.00	—
<i>Loans, general purposes</i>	—	<i>10,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>103,000.00</i>	<i>50,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	183.17	1,500.00	—	931.38
<i>From sinking funds</i>	—	—	—	—
All other	183.17	1,500.00	—	931.38
Refunds	1,235.06	379.91	665.48	946.60
Agency, trust, and investment	26,859.15	20,219.89	54,825.60	48,893.15
<i>Taxes and licenses for State</i>	<i>15,840.00</i>	<i>12,210.00</i>	<i>31,680.00</i>	<i>23,633.26</i>
<i>Taxes for county</i>	<i>6,001.37</i>	<i>7,033.13</i>	<i>19,959.51</i>	<i>16,991.25</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,354.78</i>	<i>218.76</i>	<i>2,530.89</i>	<i>6,751.64</i>
All other	2,663.00	753.00	655.20	1,517.00
RECAPITULATION.				
Revenue and offsets to outlays	\$347,232.10	\$246,322.60	\$440,280.42	\$436,775.07
Premiums	—	—	—	—
Municipal indebtedness	200,000.00	113,000.00	50,000.00	—
Transfers and refunds	1,418.23	1,879.91	665.48	1,877.98
Agency, trust, and investment	26,859.15	20,219.89	54,825.60	48,893.15
Total receipts	\$575,509.48	\$381,422.40	\$545,771.50	\$487,546.20
Balance on hand, including funds	123,861.34	52,412.33	54,720.84	93,273.76
GRAND TOTAL	\$699,370.82	\$413,834.73	\$600,492.34	\$580,819.96

Graded According to Population of 1940 — Continued.

PAYMENTS.	Foxborough POPULATION 6,303	Tewksbury POPULATION 6,261	Somerset POPULATION 5,873	Great Barrington POPULATION 5,824
Maintenance	\$270,474.16	\$193,523.85	\$329,807.72	\$341,534.06
<i>Departmental</i>	<i>255,046.98</i>	<i>193,476.85</i>	<i>308,833.73</i>	<i>336,408.97</i>
General government	16,334.72	16,068.92	17,653.58	15,709.92
Protection of persons and property	24,299.20	15,676.21	37,187.16	23,370.74
Health and sanitation	7,635.05	6,354.23	19,039.82	7,151.79
Highways	45,077.73	42,460.23	38,666.60	53,321.03
Charities	74,627.94	43,846.59	74,880.85	116,698.01
Soldiers' benefits	2,439.88	1,481.80	4,337.81	2,948.04
Schools	74,589.86	61,718.58	108,783.96	101,932.96
Libraries	3,348.65	1,939.03	3,470.21	10,111.16
Recreation	1,732.25	470.56	1,274.57	3,486.10
Pensions	900.00	—	—	—
Unclassified	4,061.70	3,459.70	3,539.17	1,679.22
<i>Public service enterprises</i>	<i>15,426.58</i>	<i>—</i>	<i>20,973.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	15,426.58	—	20,973.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>48.00</i>	<i>—</i>	<i>5,081.90</i>
<i>Administration of trust funds</i>	<i>.60</i>	<i>—</i>	<i>—</i>	<i>43.19</i>
Interest	1,155.01	1,161.48	14,483.00	1,180.00
<i>Loans, general purposes</i>	<i>757.61</i>	<i>1,161.48</i>	<i>2,883.00</i>	<i>1,180.00</i>
<i>Loans, public service enterprises</i>	<i>397.60</i>	<i>—</i>	<i>11,600.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,056.80	27,562.33	18,476.93	29,531.44
<i>Departmental</i>	<i>9,041.67</i>	<i>27,562.33</i>	<i>16,866.69</i>	<i>29,131.44</i>
General government	71.86	265.00	998.78	—
Protection of persons and property	762.68	—	494.90	—
Health and sanitation	256.37	—	—	—
Highways	7,950.76	11,504.08	8,265.24	16,357.40
Charities	—	—	—	—
Schools	—	15,400.45	6,230.98	10,568.10
Libraries	—	—	—	129.25
Recreation	—	392.80	976.79	2,076.69
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,015.13</i>	<i>—</i>	<i>1,510.24</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,015.13	—	1,510.24	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
Municipal indebtedness	272,000.00	127,000.00	82,750.00	83,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>5,000.00</i>	<i>32,750.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>122,000.00</i>	<i>50,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	183.17	1,500.00	—	931.38
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>183.17</i>	<i>1,500.00</i>	<i>—</i>	<i>931.38</i>
Refunds	1,235.06	379.91	665.48	946.60
Agency, trust, and investment	26,689.20	21,905.55	54,016.16	49,001.99
<i>Taxes and licenses for State</i>	<i>15,840.00</i>	<i>12,210.00</i>	<i>31,680.00</i>	<i>23,633.26</i>
<i>Taxes for county</i>	<i>6,001.37</i>	<i>7,033.13</i>	<i>19,969.51</i>	<i>16,991.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,207.63</i>	<i>1,908.62</i>	<i>1,725.05</i>	<i>6,860.48</i>
<i>All other</i>	<i>2,640.20</i>	<i>753.80</i>	<i>651.60</i>	<i>1,517.00</i>
RECAPITULATION.				
Maintenance and interest	\$271,629.17	\$194,685.33	\$344,290.72	\$342,714.06
Permanent debt (except from sinking funds)	22,000.00	5,000.00	32,750.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,056.80	27,562.33	18,476.93	29,531.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	122,000.00	50,000.00	75,000.00
Transfers (except to sinking funds) and refunds	1,418.23	1,879.91	665.48	1,877.98
Agency, trust, and investment	26,689.20	21,905.55	54,016.16	49,001.99
Total payments	\$590,793.40	\$373,033.12	\$500,199.29	\$506,125.47
Balance on hand, including funds	108,577.42	40,801.61	100,293.05	74,694.49
GRAND TOTAL	\$699,370.82	\$413,834.73	\$600,492.34	\$580,819.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Longmeadow POPULATION 5,790	Abington POPULATION 5,708	Orange POPULATION 5,611	Monson POPULATION 5,597
REVENUE.	\$475,302.87	\$420,133.83	\$367,302.95	\$269,808.66
General	363,437.54	317,320.97	280,093.34	208,623.52
Taxes	329,499.52	259,159.48	221,124.12	167,348.47
Property, poll, and income	323,997.81	244,011.08	206,585.39	146,000.82
Corporation, bank, etc.	5,501.71	15,148.40	14,538.73	11,347.65
Licenses and permits	2,027.00	3,598.00	3,761.60	2,145.60
Fines and forfeits	179.00	745.00	232.00	42.76
Grants and gifts	31,732.02	53,818.49	54,975.72	49,086.80
For expenses	31,732.02	53,818.49	54,975.72	49,086.80
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	111,865.33	102,812.86	87,209.61	61,185.14
Special assessments	7,710.32	—	—	—
To meet expenses	—	—	—	—
To meet outlays	7,710.32	—	—	—
Privileges	39,572.55	15,126.74	11,609.59	10,237.03
Departmental	18,713.04	53,204.67	49,400.17	33,477.58
General government	1,058.43	556.13	4,518.13	247.53
Protection of persons and property	234.13	96.05	388.32	37.48
Health and sanitation	5,700.52	327.60	2,057.86	—
Highways	703.62	1,511.00	6,486.42	10,136.86
Charities	7,318.42	49,126.87	30,638.45	21,808.87
Soldiers' benefits	—	460.00	350.50	100.00
Schools	1,103.48	764.03	3,962.22	1,143.51
Libraries	—	169.15	54.10	—
Recreation	2,572.04	—	25.06	—
Unclassified	22.40	193.84	919.11	3.33
Public service enterprises	41,807.74	29,145.28	19,900.66	14,227.81
Electric light	—	—	—	—
Water	41,807.74	29,145.28	19,900.66	14,227.81
All other	—	—	—	—
Cemeteries	—	—	3,432.48	1,555.60
Interest	4,061.68	5,336.17	2,866.71	1,687.12
On sinking funds	—	—	—	—
On trust and investment fund	441.02	527.25	388.07	79.49
All other	3,620.66	4,808.92	2,478.64	1,607.63
NON-REVENUE.	\$84,411.21	\$170,565.40	\$200,113.22	\$186,912.66
Offsets to outlays	8,036.37	9,917.19	3,486.69	9,841.83
Departmental	7,806.37	9,917.19	3,486.69	9,841.83
Public service enterprises	230.00	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	126,500.00	139,750.00	158,857.88
Loans, general purposes	—	—	—	3,267.88
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	126,500.00	139,750.00	155,600.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	8.71	324.11	—
From sinking funds	—	—	—	—
All other	—	8.71	324.11	—
Refunds	3,961.42	4,386.03	1,461.61	418.03
Agency, trust, and investment	72,413.42	29,753.47	55,090.81	17,794.92
Taxes and licenses for State	41,811.52	15,675.00	13,860.00	9,262.40
Taxes for county	26,078.36	11,760.04	11,476.89	6,772.29
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,192.54	1,624.83	28,382.00	1,798.03
All other	1,331.00	693.60	1,371.92	962.20
RECAPITULATION.				
Revenue and offsets to outlays	\$483,339.24	\$430,051.02	\$370,789.64	\$279,650.49
Premiums	—	—	—	—
Municipal indebtedness	—	126,500.00	139,750.00	158,857.88
Transfers and refunds	3,961.42	4,394.74	1,785.72	418.03
Agency, trust, and investment	72,413.42	29,753.47	55,090.81	17,794.92
Total receipts	\$559,714.08	\$590,699.23	\$567,416.17	\$456,721.32
Balance on hand, including funds	114,758.04	61,874.89	82,582.08	47,545.54
GRAND TOTAL	\$674,472.12	\$652,574.12	\$649,998.25	\$504,266.86

Graded According to Population of 1940 — Continued.

PAYMENTS.	Longmeadow POPULATION 5,790	Abington POPULATION 5,708	Orange POPULATION 5,611	Monson POPULATION 5,597
Maintenance	\$352,179.36	\$314,798.84	\$271,512.22	\$226,229.97
<i>Departmental</i>	<i>327,088.63</i>	<i>288,546.41</i>	<i>256,377.89</i>	<i>217,302.06</i>
General government	27,553.57	14,248.21	15,540.58	11,211.58
Protection of persons and property	34,255.63	17,416.99	19,905.14	7,770.29
Health and sanitation	23,167.89	9,059.67	6,035.17	3,360.75
Highways	39,562.61	25,162.41	45,474.92	44,413.20
Charities	14,053.15	119,023.05	78,162.39	70,852.93
Soldiers' benefits	—	6,622.10	1,772.07	1,307.87
Schools	153,236.67	93,378.87	74,733.43	64,070.94
Libraries	8,572.02	6,193.27	7,007.15	1,200.00
Recreation	16,476.62	3,695.44	1,747.91	631.49
Pensions	—	—	—	—
Unclassified	10,210.47	3,746.40	5,999.13	12,483.00
<i>Public service enterprises</i>	<i>24,809.34</i>	<i>16,252.43</i>	<i>10,412.41</i>	<i>6,276.79</i>
Electric light	—	—	—	—
Water	24,809.34	16,252.43	10,412.41	6,276.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>4,721.92</i>	<i>2,651.13</i>
<i>Administration of trust funds</i>	<i>281.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,557.50	7,344.78	3,090.17	731.34
<i>Loans, general purposes</i>	<i>5,557.50</i>	<i>6,477.28</i>	<i>2,900.17</i>	<i>731.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>367.50</i>	<i>190.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	65,094.72	25,277.26	29,394.49	45,824.35
<i>Departmental</i>	<i>59,485.60</i>	<i>19,614.63</i>	<i>27,458.37</i>	<i>37,822.48</i>
General government	1,838.90	—	1,104.21	148.00
Protection of persons and property	2,688.83	—	88.83	—
Health and sanitation	6,627.16	3,497.81	—	—
Highways	46,963.49	14,439.94	16,635.30	24,603.63
Charities	—	—	—	—
Schools	796.14	1,251.13	7,392.18	12,061.50
Libraries	—	—	—	—
Recreation	571.08	—	2,027.35	1,009.35
Unclassified	—	425.75	210.50	—
<i>Public service enterprises</i>	<i>5,609.12</i>	<i>5,662.63</i>	<i>1,936.12</i>	<i>8,001.87</i>
Electric light	—	—	—	—
Water	5,609.12	5,662.63	1,936.12	8,001.87
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	215,599.07	239,000.00	136,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>35,000.00</i>	<i>39,099.07</i>	<i>30,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>176,500.00</i>	<i>209,000.00</i>	<i>133,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	8.71	324.11	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>8.71</i>	<i>324.11</i>	<i>—</i>
Refunds	3,961.42	4,386.03	1,461.61	418.03
Agency, trust, and investment	72,200.84	30,121.39	54,691.42	17,892.61
<i>Taxes and licenses for State</i>	<i>41,811.52</i>	<i>15,675.00</i>	<i>13,860.00</i>	<i>9,262.40</i>
<i>Taxes for county</i>	<i>26,078.36</i>	<i>11,760.04</i>	<i>11,476.89</i>	<i>5,772.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,978.16</i>	<i>1,992.75</i>	<i>27,989.81</i>	<i>1,897.52</i>
<i>All other</i>	<i>1,332.80</i>	<i>693.60</i>	<i>1,364.72</i>	<i>960.40</i>
RECAPITULATION.				
Maintenance and interest	\$357,736.86	\$322,143.62	\$274,602.39	\$226,961.31
Permanent debt (except from sinking funds)	35,000.00	39,099.07	30,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	65,094.72	25,277.26	29,394.49	45,824.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	176,500.00	209,000.00	133,500.00
Transfers (except to (sinking funds) and refunds	3,961.42	4,394.74	1,785.72	418.03
Agency, trust, and investment	72,200.84	30,121.39	54,691.42	17,892.61
Total payments	\$533,993.84	\$597,536.08	\$599,474.02	\$427,596.30
Balance on hand, including funds	140,478.28	55,038.04	50,524.23	76,670.56
GRAND TOTAL	\$674,472.12	\$652,574.12	\$649,998.25	\$504,266.86

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.		Easton POPULATION 5,135
REVENUE.		\$296,469.57
General		224,598.34
<i>Taxes</i>		153,012.06
Property, poll, and income		143,172.02
Corporation, bank, etc.		9,840.04
<i>Licenses and permits</i>		3,465.00
<i>Fines and forfeits</i>		558.98
<i>Grants and gifts</i>		67,540.74
For expenses		67,540.74
For outlays		—
<i>All other</i>		21.56
Commercial		71,871.23
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		14,798.09
<i>Departmental</i>		37,747.93
General government		1,667.24
Protection of persons and property		214.43
Health and sanitation		803.17
Highways		2,856.40
Charities		28,291.68
Soldiers' benefits		72.00
Schools		3,822.01
Libraries		—
Recreation		—
Unclassified		21.00
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
<i>Interest</i>		19,326.21
On sinking funds		—
On trust and investment funds		18,956.68
All other		2,368.53
NON-REVENUE.		\$116,040.98
Offsets to outlays		10,459.55
<i>Departmental</i>		10,459.65
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		50,000.00
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		50,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		16,602.87
<i>From sinking funds</i>		—
<i>All other</i>		16,602.87
Refunds		722.03
Agency, trust, and investment		38,256.53
<i>Taxes and licenses for State</i>		14,530.00
<i>Taxes for county</i>		9,148.11
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		4,318.03
<i>All other</i>		10,260.39
RECAPITULATION.		
Revenue and offsets to outlays		\$306,929.12
Premiums		—
Municipal indebtedness		50,000.00
Transfers and refunds		17,324.90
Agency, trust, and investment		38,256.53
Total receipts		\$412,510.55
Balance on hand, including funds		101,820.61
GRAND TOTAL		\$514,331.06

Graded According to Population of 1940 — Continued.

PAYMENTS.		Easton POPULATION 5,135
Maintenance		\$258,640.44
<i>Departmental</i>		<i>258,555.44</i>
General government		11,458.13
Protection of persons and property		24,364.00
Health and sanitation		10,506.34
Highways		34,182.73
Charities		79,822.87
Soldiers' benefits		1,628.60
Schools		92,200.38
Libraries		—
Recreation		268.77
Pensions		991.00
Unclassified		3,132.62
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>—</i>
<i>Administration of trust funds</i>		<i>85.00</i>
Interest		3,570.41
<i>Loans, general purposes</i>		<i>3,570.41</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		24,251.69
<i>Departmental</i>		<i>24,251.69</i>
General government		—
Protection of persons and property		2,843.75
Health and sanitation		1,587.83
Highways		18,948.60
Charities		—
Schools		849.75
Libraries		—
Recreation		—
Unclassified		21.76
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		109,500.00
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>19,500.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>100,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		16,602.87
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>16,602.87</i>
Refunds		722.03
Agency, trust, and investment		38,182.29
<i>Taxes and licenses for State</i>		<i>14,530.00</i>
<i>Taxes for county</i>		<i>9,148.11</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>4,206.69</i>
<i>All other</i>		<i>10,297.69</i>

RECAPITULATION.

Maintenance and interest	\$262,210.85
Permanent debt (except from sinking funds)	19,500.00
Sinking fund requirements from revenue	—
Outlays	24,251.69
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	100,000.00
Transfers (except to sinking funds) and refunds	17,324.90
Agency, trust, and investment	38,182.29
Total payments	\$451,469.73
Balance on hand, including funds	62,861.33
GRAND TOTAL	\$514,331.06

¹ Includes \$2,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (86 TOWNS).		POPULATION 990,108
REVENUE.		\$72,322,938.45
General		53,882,184.58
<i>Taxes</i>		46,446,891.23
Property, poll, and income		43,970,163.32
Corporation, bank, etc.		2,476,727.91
<i>Licenses and permits</i>		753,745.14
<i>Fines and forfeits</i>		60,427.98
<i>Grants and gifts</i>		6,626,982.75
For expenses		6,571,350.10
For outlays		55,632.65
<i>All other</i>		4,137.48
Commercial		18,440,753.87
<i>Special assessments</i>		490,889.72
To meet expenses		143,656.76
To meet outlays		347,232.96
<i>Privileges</i>		2,867,109.67
<i>Departmental</i>		15,701,720.11
General government		139,259.75
Protection of persons and property		70,952.48
Health and sanitation		415,017.47
Highways		259,655.50
Charities		4,101,985.58
Soldiers' benefits		62,075.49
Schools		528,452.51
Libraries		39,071.12
Recreation		44,303.39
Unclassified		140,946.82
<i>Public service enterprises</i>		8,492,098.60
Electric light		4,137,667.34
Water		4,305,846.32
All other		48,584.84
<i>Cemeteries</i>		249,067.00
<i>Interest</i>		639,878.87
On sinking funds		876.53
On trust and investment funds		160,733.33
All other		478,269.01
NON-REVENUE.		\$37,085,057.83
Offsets to outlays		1,012,511.99
<i>Departmental</i>		922,479.61
<i>Public service enterprises</i>		39,615.68
<i>Cemeteries</i>		416.80
Municipal indebtedness		26,152,304.27
<i>Loans, general purposes</i>		1,252,945.06
<i>Loans, public service enterprises</i>		1,122,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		23,725,775.00
<i>Unpaid warrants or orders, current year</i>		41,866.31
<i>Premiums</i>		9,717.90
Transfers		511,453.81
<i>From sinking funds</i>		12,500.00
<i>All other</i>		498,953.81
Refunds		477,425.28
Agency, trust, and investment		8,931,362.48
<i>Taxes and licenses for State</i>		3,863,172.48
<i>Taxes for county</i>		2,221,687.76
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		2,611,027.07
<i>All other</i>		235,476.17
RECAPITULATION.		
Revenue and offsets to outlays		\$73,335,450.44
Premiums		9,717.90
Municipal indebtedness		26,142,586.37
Transfers and refunds		988,879.09
Agency, trust, and investment		8,931,362.48
Total receipts		\$109,407,996.28
Balance on hand, including funds		11,224,387.02
GRAND TOTAL		\$120,632,383.30

¹ Includes \$218.20 from administration of trust funds.² Includes \$244,218.18 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 100.

Graded According to Population of 1940 — Concluded.

AGGREGATE PAYMENTS (86 TOWNS).		POPULATION 990,108
Maintenance		\$56,799,272.22
<i>Departmental</i>		<i>51,056,968.73</i>
General government		2,920,862.42
Protection of persons and property		6,404,475.03
Health and sanitation		3,113,710.98
Highways		5,531,944.08
Charities		¹ 12,097,326.84
Soldiers' benefits		706,536.41
Schools		16,680,071.05
Libraries		863,380.90
Recreation		827,164.78
Pensions		861,909.72
Unclassified		1,049,586.52
<i>Public service enterprises</i>		<i>5,336,462.96</i>
Electric light		² 3,003,839.70
Water		2,295,179.48
All other		37,443.78
<i>Cemeteries</i>		<i>375,120.14</i>
Administration of trust funds		30,720.39
Interest		1,097,388.76
Loans, general purposes		³ 736,876.33
Loans, public service enterprises		360,358.68
Loans, cemeteries		153.75
Outlays		7,968,013.39
<i>Departmental</i>		<i>6,465,398.54</i>
General government		95,100.14
Protection of persons and property		445,909.83
Health and sanitation		1,143,930.56
Highways		2,688,397.45
Charities		⁴ 30,143.59
Schools		668,576.10
Libraries		36,235.92
Recreation		216,879.96
Unclassified		140,224.99
<i>Public service enterprises</i>		<i>2,391,907.75</i>
Electric light		⁵ 704,650.57
Water		1,685,378.55
All other		1,878.63
<i>Cemeteries</i>		<i>110,707.10</i>
Municipal indebtedness		30,461,213.78
From sinking funds		12,500.00
From revenue and other sources		⁶ 4,745,212.91
Bonds refunded, current year		—
Temporary loans (including revenue loans)		25,646,525.51
Warrants or orders, previous years		56,975.36
Transfers		511,453.81
To sinking funds from revenue		400.00
All other		511,053.81
Refunds		477,425.28
Agency, trust, and investment		8,950,592.76
Taxes and licenses for State		3,863,172.48
Taxes for county		2,221,687.76
Expenditures for grade crossings		—
Sinking and other permanent funds		2,630,076.91
All other		235,655.61
RECAPITULATION.		
Maintenance and interest		\$57,896,660.98
Permanent debt (except from sinking funds)		⁵ 4,745,212.91
Sinking fund requirements from revenue		400.00
Outlays		7,968,013.39
Permanent debt from sinking funds		12,500.00
Bonds refunded, current year		—
Temporary loans		25,703,500.87
Transfers (except to sinking funds) and refunds		988,479.09
Agency, trust, and investment		8,950,592.76
Total payments		\$106,265,360.00
Balance on hand, including funds		14,367,023.30
GRAND TOTAL		\$120,632,383.30

¹ Includes \$324,106.66 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 101.³ Includes \$610.75 paid from Federal grants for outlays.⁴ Includes \$15,598.94 for municipal general hospitals.⁵ Includes \$18,339.02 paid from balances of Federal grants for outlays and \$3,600 paid from gifts for outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1941.*

Towns. (Population over 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement		
Brookline	\$1,228,000.00	\$934,000.00	—	\$294,000.00	—	—	—	—
Arlington	334,512.70	332,000.00	—	—	—	—	—	\$2,512.70
Watertown	1,090,000.00	888,000.00	—	2,000.00	\$200,000.00	—	—	—
Belmont	977,500.00	1,312,500.00	—	76,500.00	400,000.00	\$30,000.00	—	—
Weymouth	576,500.00	300,000.00	—	—	200,000.00	—	—	—
Framingham	1,433,000.00	719,000.00	—	414,000.00	300,000.00	—	—	—
Methuen	737,076.00	521,400.00	—	46,176.00	150,000.00	19,500.00	—	—
Milton	1,193,000.00	583,000.00	—	410,000.00	200,000.00	—	—	—
West Springfield	553,000.00	374,000.00	—	29,000.00	150,000.00	—	—	—
Southbridge	310,500.00	202,500.00	—	—	100,000.00	8,000.00	—	—
Winthrop	309,500.00	84,500.00	—	—	225,000.00	—	—	—
Braintree	710,600.00	610,600.00	—	—	100,000.00	—	—	—
Wakefield	635,000.00	145,000.00	—	173,000.00	300,000.00	17,000.00	—	—
Greenfield	135,000.00	79,000.00	—	56,000.00	—	—	—	—
Dedham	181,500.00	6,500.00	—	—	175,000.00	—	—	—
Milford	446,938.51	296,000.00	\$17,338.51	—	122,000.00	11,600.00	—	—
Norwood	920,844.87	690,577.00	—	148,000.00	50,000.00	—	—	32,267.87
Wellesley	1,005,000.00	696,000.00	—	109,000.00	200,000.00	—	—	—
Winchester	321,000.00	321,000.00	—	—	—	—	—	—
Saugus	1,662,246.82	512,500.00	297,746.82	9,000.00	250,000.00	—	500.00	—
Danvers	358,500.00	222,000.00	—	136,000.00	—	—	—	—
Natick	827,500.00	302,400.00	—	65,100.00	460,000.00	—	—	—
Lexington	718,900.00	392,900.00	—	61,000.00	250,000.00	15,000.00	—	—
Webster	382,569.27	101,000.00	12,569.27	17,000.00	250,000.00	2,000.00	—	—
Plymouth	273,500.00	173,500.00	—	—	100,000.00	—	—	—
Adams	338,625.00	201,000.00	—	—	125,000.00	12,625.00	—	—
Needham	413,787.18	410,787.18	—	3,000.00	—	—	—	—
Clinton	308,081.92	78,000.00	16,081.92	—	212,000.00	2,000.00	—	—
Attol	189,000.00	155,000.00	—	21,000.00	—	13,000.00	—	—
Andover	338,500.00	333,000.00	—	—	—	5,500.00	—	—
Fairhaven	345,848.77	147,025.00	46,823.77	69,000.00	75,000.00	8,000.00	—	—
Reading	748,508.19	308,500.00	3,508.19	187,000.00	225,000.00	24,500.00	—	—
Amesbury	169,500.00	16,000.00	—	53,500.00	100,000.00	—	—	—
Marblehead	549,000.00	484,000.00	—	65,000.00	—	—	—	—
Stoneham	353,149.89	186,000.00	30,149.89	37,000.00	100,000.00	—	—	—
Swampscott	552,850.00	446,850.00	—	6,000.00	100,000.00	—	—	—
North Attleborough	7,000.00	—	—	—	—	7,000.00	—	—
Easthampton	207,118.18	117,000.00	1,118.18	14,000.00	75,000.00	—	—	—
Northbridge	136,000.00	124,500.00	—	—	—	11,500.00	—	—
Palmer	164,917.57	45,000.00	19,917.57	—	100,000.00	—	—	—
Middleborough	52,350.00	41,350.00	—	8,000.00	—	3,000.00	—	—

Dartmouth	158,500.00	57,000.00	—	101,500.00	—	75,000.00	—
Bridgewater	211,000.00	91,000.00	—	236,000.00	—	100,000.00	—
Stoughton	216,000.00	168,500.00	—	25,000.00	—	—	—
Barnstable	168,500.00	—	—	—	—	—	—
Ludlow	226,000.00	166,000.00	—	30,000.00	—	60,000.00	—
Rockland	306,500.00	171,500.00	—	—	—	100,000.00	5,000.00
Chilmsford	139,851.96	89,000.00	851.96	—	—	50,000.00	—
Hudson	235,500.00	58,500.00	—	157,000.00	—	—	20,000.00
Hingham	164,407.85	157,000.00	—	—	—	—	7,407.85
Concord	303,800.00	192,800.00	—	94,000.00	—	—	—
Billerica	45,000.00	—	4,000.00	16,000.00	—	25,000.00	—
Agawan	202,500.00	197,000.00	—	5,500.00	—	—	—
Whitman	122,000.00	45,000.00	—	—	—	50,000.00	27,000.00
Randolph	351,694.68	137,000.00	18,694.68	9,000.00	—	185,000.00	2,000.00
Shrewsbury	243,500.00	34,000.00	—	130,000.00	—	75,000.00	4,500.00
Montague	135,000.00	127,000.00	—	—	—	—	8,000.00
Ware	101,000.00	79,000.00	—	22,000.00	—	—	—
North Andover	37,456.03	30,000.00	5,456.03	2,000.00	—	100,000.00	20,500.00
Grafton	138,950.00	18,450.00	—	—	—	100,000.00	—
Walpole	261,500.00	126,500.00	—	35,000.00	—	—	—
Dracut	74,500.00	44,500.00	—	—	—	30,000.00	—
Franklin	113,000.00	83,500.00	—	29,500.00	—	—	—
Millbury	115,230.63	43,500.00	8,917.30	—	—	50,000.00	12,813.33
Falmouth	86,500.00	73,000.00	—	5,500.00	—	8,000.00	—
South Hadley	114,000.00	107,000.00	—	—	—	—	7,000.00
Maynard	175,000.00	135,000.00	—	40,000.00	—	—	—
Spencer	175,000.00	105,000.00	—	41,000.00	—	—	29,000.00
Auburn	173,156.06	124,500.00	1,656.06	—	—	30,000.00	19,000.00
Winchendon	234,800.00	137,000.00	—	—	—	90,000.00	7,800.00
Mansfield	385,785.29	242,000.00	—	43,785.29	—	100,000.00	15,900.00
Westborough	15,900.00	—	—	—	—	—	19,500.00
Uxbridge	265,500.00	121,000.00	—	—	—	125,000.00	—
Amherst	776,000.00	176,000.00	—	600,000.00	—	—	—
Canton	183,000.00	24,000.00	—	9,000.00	—	150,000.00	—
Wareham	70,000.00	70,000.00	—	—	—	—	—
Ipswich	281,700.00	122,700.00	19,000.00	40,000.00	—	100,000.00	—
Foxborough	113,500.00	—	—	13,500.00	—	100,000.00	—
Tewksbury	69,000.00	39,000.00	—	—	—	25,000.00	5,000.00
Somerset	368,500.00	98,500.00	—	270,000.00	—	—	—
Great Barrington	59,000.00	59,000.00	—	—	—	—	—
Longmeadow	156,000.00	156,000.00	—	—	—	—	—
Abington	323,668.70	238,000.00	13,668.70	22,000.00	—	50,000.00	14,750.00
Orange	97,050.00	78,300.00	—	4,000.00	—	—	—
Monson	93,857.88	13,257.88	—	—	—	50,000.00	30,000.00
Easton	86,000.00	86,000.00	—	—	—	—	—
86 Towns	\$30,079,233.95	\$17,215,897.06	\$517,498.85	\$4,725,561.29	\$7,122,000.00	\$456,088.33	\$42,188.42

1 Includes \$19,000 cemetery loans.

TABLE III. — *Relation of Indebtedness to Valuation — 1941.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1941, together with the supplemental assessment of December, 1941.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1940	Percent- age of Net Debt of Valu- ation	Valuation of 1941 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Amherst	6,410	7.5	\$10,298,681	\$776,000.00	—	\$776,000.00
2 Abington	5,708	4.4	5,958,326	260,000.00	—	260,000.00
3 Bridgewater	8,902	4.3	5,456,782	236,000.00	—	236,000.00
4 Mansfield	6,530	3.8	7,586,839	285,785.29	—	285,785.29
5 Norwood	15,383	3.5	24,305,033	838,577.00	—	838,577.00
6 Framingham	23,214	3.2	35,016,781	1,133,000.00	—	1,133,000.00
7 Hudson	8,042	3.2	6,816,726	215,500.00	—	215,500.00
8 Saugus	14,825	3.1	16,641,576	521,500.00	—	521,500.00
9 Maynard	6,812	3.1	5,719,509	175,000.00	—	175,000.00
10 Spencer	6,641	2.9	5,018,901	146,000.00	—	146,000.00
11 Methuen	21,880	2.9	19,677,074	567,576.00	—	567,576.00
12 Danvers	14,179	2.8	12,626,730	358,000.00	—	358,000.00
13 Somerset	5,873	2.7	13,516,870	368,500.00	—	368,500.00
14 Reading	10,866	2.7	18,325,938	495,500.00	—	495,500.00
15 Concord	7,972	2.6	11,169,083	286,800.00	—	286,800.00
16 Winchendon	6,575	2.6	5,344,010	137,000.00	—	137,000.00
17 Ludlow	8,181	2.5	6,678,874	166,000.00	—	166,000.00
18 Marblehead	10,856	2.4	23,048,270	549,000.00	—	549,000.00
19 Rockland	8,087	2.4	8,563,202	201,500.00	—	201,500.00
20 Milton	18,708	2.3	42,442,063	993,000.00	—	993,000.00
21 Braintree	16,378	2.2	27,635,493	610,600.00	—	610,600.00
22 Ipswich	6,348	2.2	7,366,443	162,700.00	—	162,700.00
23 Adams	12,608	2.1	9,656,726	201,000.00	—	201,000.00
24 Agawam	7,842	2.0	9,990,779	202,500.00	—	202,500.00
25 Lexington	13,187	2.0	23,084,420	433,900.00	—	433,900.00
26 Andover	11,122	1.9	17,087,257	333,000.00	—	333,000.00
27 Milford	15,388	1.9	15,406,316	296,000.00	—	296,000.00
28 Randolph	7,634	1.9	7,610,642	146,000.00	—	146,000.00
29 Fairhaven	10,938	1.9	11,517,490	216,025.00	—	216,025.00
30 Natick	13,851	1.8	20,271,569	367,500.00	—	367,500.00
31 Auburn	6,629	1.8	6,979,218	124,500.00	—	124,500.00
32 Swampscott	10,761	1.8	25,406,980	452,850.00	—	452,850.00
33 Wellesley	15,127	1.7	46,230,869	805,000.00	—	805,000.00
34 Ware	7,557	1.7	5,839,975	101,000.00	—	101,000.00
35 Northbridge	10,242	1.7	7,379,591	124,500.00	—	124,500.00
36 Athol	11,180	1.7	10,504,957	176,000.00	—	176,000.00
37 Watertown	35,427	1.7	53,882,163	890,000.00	—	890,000.00
38 Orange	5,611	1.6	4,996,901	82,300.00	—	82,300.00
39 Shrewsbury	7,586	1.6	10,045,503	164,000.00	—	164,000.00
40 West Springfield	17,135	1.6	24,925,111	403,000.00	—	403,000.00
41 Uxbridge	6,417	1.6	7,486,652	121,000.00	—	121,000.00
42 Easton	5,135	1.6	5,349,697	86,000.00	—	86,000.00
43 Needham	12,445	1.5	27,505,136	413,787.18	—	413,787.18
44 Stoneham	10,765	1.5	15,058,646	223,000.00	—	223,000.00
45 Wakefield	16,223	1.4	22,383,747	318,000.00	—	318,000.00
46 Southbridge	16,825	1.4	14,340,198	202,500.00	—	202,500.00
47 Easthampton	10,316	1.4	9,609,086	131,000.00	—	131,000.00
48 Franklin	7,303	1.4	8,316,748	113,000.00	—	113,000.00
49 Stoughton	8,632	1.3	8,834,280	116,000.00	—	116,000.00
50 Dartmouth	9,011	1.3	12,340,034	158,500.00	—	158,500.00
51 South Hadley	6,856	1.3	8,391,804	107,000.00	—	107,000.00
52 Montague	7,582	1.3	10,016,486	127,000.00	—	127,000.00
53 Walpole	7,443	1.2	13,549,737	161,500.00	—	161,500.00
54 Chelmsford	8,077	1.1	7,887,895	89,000.00	—	89,000.00
55 Webster	13,186	1.1	10,712,533	118,000.00	—	118,000.00
56 Longmeadow	5,790	1.1	14,351,717	156,000.00	—	156,000.00
57 Belmont	26,867	1.0	55,104,099	547,500.00	\$10,000.00	537,500.00
58 Dracut	7,339	0.9	4,705,063	44,500.00	—	44,500.00
59 Winchester	15,081	0.9	34,891,019	321,000.00	—	321,000.00
60 Hingham	8,003	0.9	17,657,335	157,000.00	—	157,000.00
61 Brookline	49,786	0.8	155,761,781	1,228,000.00	—	1,228,000.00
62 Plymouth	13,100	0.8	22,665,305	173,500.00	—	173,500.00
63 Millbury	6,983	0.8	5,735,761	43,500.00	—	43,500.00
64 Amesbury	10,862	0.7	9,310,644	69,500.00	—	69,500.00
65 Weymouth	23,868	0.7	51,976,999	376,500.00	—	376,500.00
66 Tewksbury	6,261	0.7	5,564,711	39,000.00	—	39,000.00
67 Clinton	12,440	0.7	11,359,661	78,000.00	—	78,000.00
68 Great Barrington	5,824	0.7	8,811,652	59,000.00	—	59,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1941 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1940	Percent- age of Net Debt of Valu- ation	Valuation of 1941 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Barnstable .	8,333	0.6	\$27,902,556	\$168,500.00	—	\$168,500.00
70 Palmer .	9,149	0.6	7,748,988	45,000.00	—	45,000.00
71 Middleborough .	9,032	0.6	8,947,205	49,350.00	—	49,350.00
72 Whitman .	7,759	0.5	8,329,016	45,000.00	—	45,000.00
73 Arlington .	40,013	0.5	61,015,697	332,000.00	\$13,728.14	318,271.86
74 Greenfield .	15,672	0.5	26,020,242	135,000.00	—	135,000.00
75 Wareham .	6,364	0.5	14,171,840	70,000.00	—	70,000.00
76 Monson .	5,597	0.4	3,021,492	13,257.88	—	13,257.88
77 Grafton .	7,457	0.4	4,511,735	18,450.00	—	18,450.00
78 North Andover .	7,524	0.4	8,019,689	32,000.00	—	32,000.00
79 Canton .	6,381	0.4	8,730,585	33,000.00	—	33,000.00
80 Falmouth .	6,878	0.3	23,460,080	78,500.00	—	78,500.00
81 Winthrop .	16,768	0.3	25,410,931	84,500.00	—	84,500.00
82 Foxborough .	6,303	0.2	6,168,566	13,500.00	—	13,500.00
83 Billerica .	7,933	0.2	8,896,538	16,000.00	—	16,000.00
84 Dedham .	15,508	1 ¹	26,208,559	6,500.00	—	6,500.00
85 North Attleborough	10,359	—	10,940,227	—	—	—
86 Westborough .	6,463	—	5,140,705	—	—	—
86 Towns .	990,108	—	\$1,494,352,748	\$21,941,458.35	\$23,728.14	\$21,917,730.21

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1941 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 136), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 136 and 137). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 127, under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	—	—	—	\$300,000.00	—	—	\$229,000.00	—	\$38,000.00	\$600,000.00	—	—
Arlington	—	—	—	800,000.00	—	\$2,512.70	76,000.00	\$21,554.67	8,000.00	1,000,000.00	—	\$6,234.58
Watertown	—	—	—	800,000.00	—	—	229,000.00	—	1,000.00	800,000.00	—	—
Belmont	\$45,000.00	—	\$15,000.00	1,600,000.00	\$30,000.00	—	136,500.00	—	58,500.00	1,700,000.00	—	—
Weymouth	—	—	—	700,000.00	—	—	68,000.00	—	12,500.00	700,000.00	—	—
Framingham	35,000.00	—	30,000.00	700,000.00	—	—	169,500.00	8,973.85	41,500.00	700,000.00	—	—
Methuen	88,500.00	—	27,000.00	430,000.00	19,500.00	—	88,500.00	—	6,500.00	500,000.00	—	—
Milton	54,000.00	—	30,000.00	400,000.00	2,700.00	—	84,000.00	—	45,000.00	300,000.00	\$2,700.00	—
West Springfield	—	—	—	600,000.00	15,000.00	—	86,000.00	—	3,000.00	650,000.00	15,000.00	—
Southbridge	—	—	—	225,000.00	8,000.00	—	30,500.00	—	—	300,000.00	—	—
Winthrop	—	—	—	425,000.00	—	—	27,000.00	—	—	450,000.00	—	—
Brantree	98,600.00	—	—	600,000.00	—	—	82,000.00	2,999.37	—	700,000.00	—	—
Wakefield	—	—	—	400,000.00	17,000.00	—	57,500.00	—	32,000.00	400,000.00	2,000.00	—
Greenfield	—	—	—	300,000.00	—	—	32,000.00	—	4,000.00	300,000.00	—	—
Dedham	—	—	—	575,000.00	—	—	34,500.00	—	—	575,000.00	—	—
Milford	10,000.00	—	60,000.00	422,000.00	11,600.00	—	37,000.00	5,544.16	23,000.00	522,000.00	—	—
Norwood	150,000.00	—	—	500,000.00	—	32,267.87	132,000.00	1,257.11	34,000.00	600,000.00	—	41,271.98
Wellesley	—	—	—	600,000.00	—	—	133,000.00	—	—	520,000.00	—	—
Winchester	—	—	—	325,000.00	—	—	79,000.00	—	—	325,000.00	—	—
Saugus	—	—	—	500,000.00	—	—	47,500.00	65,116.15	9,000.00	650,000.00	—	—
Danvers	8,000.00	\$50,000.00	40,000.00	100,000.00	500.00	—	29,000.00	—	10,000.00	100,000.00	1,720.00	—
Natick	114,000.00	—	—	685,000.00	—	—	40,400.00	—	18,027.50	700,000.00	—	—
Lexington	23,000.00	—	40,000.00	250,000.00	15,000.00	—	60,500.00	—	14,000.00	300,000.00	47,500.00	—
Webster	—	—	—	350,000.00	9,500.00	—	56,000.00	13,011.43	1,000.00	350,000.00	10,500.00	—
Plymouth	—	—	—	325,000.00	—	—	30,500.00	—	10,000.00	300,000.00	—	—
Adams	—	—	—	400,000.00	12,625.00	—	54,500.00	—	—	350,000.00	5,100.00	—
Needham	42,287.18	—	—	300,000.00	—	—	78,000.00	—	1,000.00	300,000.00	—	—
Clinton	—	—	—	552,000.00	5,000.00	—	20,000.00	5,016.69	—	510,000.00	4,500.00	—
Athol	—	—	—	13,000.00	13,000.00	—	24,000.00	—	7,000.00	150,000.00	1,500.00	—
Andover	—	—	—	150,000.00	3,500.00	—	38,000.00	—	—	150,000.00	—	—
Fairhaven	—	—	69,000.00	235,000.00	8,000.00	—	36,425.00	14,608.76	26,000.00	500,000.00	—	—
Reading	54,500.00	7,000.00	41,000.00	475,000.00	24,500.00	—	46,000.00	5,991.81	14,000.00	200,000.00	—	—
Amesbury	—	—	—	200,000.00	—	—	7,700.00	2,293.56	21,000.00	300,000.00	—	—
Marblehead	—	—	—	300,000.00	—	—	46,000.00	—	12,000.00	300,000.00	—	—
Stoneham	—	—	—	200,000.00	—	—	40,250.00	8,470.85	1,500.00	200,000.00	—	—
Swampscott	—	—	—	400,000.00	—	—	50,050.00	—	—	400,000.00	—	—
North Attleborough	—	—	—	50,000.00	7,000.00	—	—	—	5,000.00	50,000.00	—	—
Easthampton	—	—	—	385,000.00	1,000.00	—	33,400.00	5,517.41	5,000.00	385,000.00	1,000.00	—

Northbridge	-	-	150,000.00	11,500.00	-	21,000.00	-	6,000.00	150,000.00	-	-
Palmer	-	-	250,000.00	-	-	18,000.00	30,082.43	-	300,000.00	-	-
Middleborough	-	-	50,000.00	3,450.00	-	16,600.00	-	3,000.00	50,000.00	1,950.00	-
Dartmouth	-	-	150,000.00	-	-	25,000.00	-	12,000.00	200,000.00	-	-
Bridgewater	-	-	145,000.00	3,000.00	-	2,500.00	-	19,000.00	145,000.00	3,000.00	-
Stoughton	-	-	250,000.00	-	-	30,000.00	-	5,000.00	250,000.00	-	-
Barnstable	-	-	200,000.00	-	-	20,000.00	-	-	200,000.00	-	-
Fudlow	-	-	280,000.00	15,000.00	-	27,000.00	-	-	295,000.00	15,000.00	-
Rockland	-	-	200,000.00	5,000.00	-	28,000.00	-	2,000.00	200,000.00	2,100.00	-
Chelmsford	-	-	150,000.00	-	-	6,000.00	2,354.40	-	165,000.00	-	-
Hudson	-	110,000.00	-	-	-	19,500.00	-	12,300.00	100,000.00	3,000.00	9,468.80
Hingham	-	-	-	-	7,085.74	16,000.00	-	-	-	-	-
Concord	-	-	100,000.00	17,000.00	-	35,650.00	-	22,000.00	100,000.00	-	-
Billerica	-	-	225,000.00	-	-	12,000.00	3,084.87	2,000.00	300,000.00	-	-
Agawam	-	-	135,000.00	1,200.00	-	30,000.00	-	4,000.00	135,000.00	1,200.00	-
Whitman	-	-	160,000.00	27,500.00	-	16,000.00	-	2,000.00	110,000.00	2,000.00	-
Randolph	-	-	235,000.00	2,500.00	-	23,000.00	-	3,000.00	230,000.00	-	-
Shrewsbury	-	-	175,000.00	4,500.00	-	11,000.00	12,567.31	17,000.00	200,000.00	3,000.00	-
Montague	-	-	200,000.00	8,000.00	-	22,500.00	-	-	300,000.00	1,000.00	-
Ware	-	3,000.00	100,000.00	6,000.00	-	18,500.00	-	2,000.00	150,000.00	11,688.84	-
North Andover	-	-	275,000.00	1,000.00	-	5,000.00	7,091.49	1,000.00	300,000.00	1,000.00	-
Grafton	-	-	200,000.00	20,500.00	-	9,500.00	-	-	200,000.00	12,100.00	-
Walpole	-	-	200,000.00	-	-	37,000.00	-	7,000.00	100,000.00	-	-
Dracont	-	4,500.00	130,000.00	15,000.00	-	10,500.00	-	-	150,000.00	25,000.00	-
Franklin	-	-	100,000.00	-	-	38,500.00	-	3,500.00	125,000.00	-	-
Millbury	-	-	150,000.00	16,100.00	-	10,000.00	2,691.38	-	200,000.00	3,286.67	-
Palmouth	-	-	158,000.00	-	-	19,000.00	-	7,500.00	158,000.00	-	-
South Hadley	-	-	-	10,000.00	-	19,000.00	-	-	-	3,000.00	-
Maynard	-	-	-	12,000.00	-	13,000.00	-	-	10,000.00	12,000.00	-
Spencer	-	40,000.00	100,000.00	29,000.00	-	20,000.00	-	4,000.00	150,000.00	17,300.00	-
Auburn	-	-	90,000.00	19,000.00	-	19,100.00	1,143.94	-	110,000.00	-	-
Witchendon	-	-	190,000.00	7,800.00	-	17,500.00	1,144.02	-	210,000.00	-	-
Mansfield	-	-	250,000.00	-	-	13,000.00	-	11,000.00	250,000.00	-	-
Westborough	-	-	-	25,200.00	-	-	-	-	-	11,300.00	-
Uxbridge	-	-	150,000.00	19,500.00	-	12,500.00	-	-	125,000.00	2,000.00	-
Amherst	-	600,000.00	75,000.00	19,750.00	-	16,000.00	-	-	75,000.00	19,750.00	-
Canton	-	5,000.00	300,000.00	-	-	17,500.00	-	1,000.00	300,000.00	-	-
Wareham	-	-	125,000.00	-	-	11,800.00	-	-	125,000.00	-	-
Ipswich	-	-	250,000.00	-	-	17,700.00	10,000.00	10,000.00	250,000.00	-	-
Foxborough	-	-	200,000.00	-	-	10,000.00	-	12,000.00	250,000.00	-	-
Tewksbury	-	-	85,000.00	18,000.00	-	5,000.00	-	-	105,000.00	17,000.00	-
Somerset	-	-	50,000.00	-	-	12,750.00	-	20,000.00	50,000.00	-	-
Great Barrington	-	-	-	-	-	8,000.00	-	-	75,000.00	-	-
Longmeadow	-	-	-	-	-	35,000.00	-	-	-	-	-
Abington	-	-	125,000.00	1,500.00	-	25,000.00	8,099.07	6,000.00	175,000.00	1,500.00	-
Orange	-	-	125,000.00	14,750.00	-	28,500.00	-	1,500.00	200,000.00	9,000.00	-
Monson	-	3,257.88	125,000.00	30,600.00	-	8,000.00	-	-	125,000.00	8,500.00	-
Easton	-	-	50,000.00	-	-	9,500.00	-	-	100,000.00	-	-
86 Towns	\$1,141,945.06	\$111,000.00	\$1,122,000.00	\$23,137,000.00	\$588,775.00	\$41,866.31	\$238,614.73	\$652,327.50	\$25,355,000.00	\$291,525.51	\$56,975.36

1 Includes \$3,000 cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1941.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$92,725.20	\$21,644.80	\$5,405.75	\$65,674.65
Arlington	49,622.56	20,036.45	2,149.23	27,436.88
Watertown	36,804.64	7,707.40	1,927.00	27,170.24
Belmont	40,621.90	17,347.43	1,860.70	21,413.77
Weymouth	9,164.07	7,333.60	1,830.47	—
Milton	22,356.37	5,838.40	1,458.67	15,059.30
Winthrop	23,214.39	8,165.43	874.32	14,174.64
Braintree	4,849.93	3,880.40	969.53	—
Wakefield	7,915.64	7,148.85	766.79	—
Dedham	4,695.95	3,755.80	940.15	—
Norwood	3,827.00	3,827.00	—	—
Wellesley	7,962.25	6,372.40	1,589.85	—
Winchester	12,561.40	11,346.34	1,215.06	—
Saugus	561.28	—	561.28	—
Lexington	17,219.26	8,099.84	9,119.42	—
Needham	4,558.68	3,649.00	909.68	—
Reading	5,902.72	5,902.72	—	—
Stoneham	13,288.62	5,181.28	556.88	7,550.46
Swampscott	11,654.79	—	870.84	10,783.95
Stoughton	1,317.20	1,317.20	—	—
Hingham	588.64	—	588.64	—
Walpole	2,438.60	2,438.60	—	—
Canton	1,624.25	1,299.40	324.85	—
Totals	\$375,475.34	\$152,292.34	\$33,919.11	\$189,263.89

The following towns over 5,000 population made no sinking and loan fund payments in 1941 to the State on account of Metropolitan sewer, park and water systems:

Abington	Dracut	Marblehead	Rockland
Adams	Easthampton	Maynard	Shrewsbury
Agawam	Easton	Methuen	Somerset
Amesbury	Fairhaven	Middleborough	Southbridge
Amherst	Falmouth	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Framingham	Monson	Tewksbury
Auburn	Franklin	Montague	Uxbridge
Barnstable	Grafton	Natick	Ware
Billerica	Great Barrington	North Andover	Wareham
Bridgewater	Greenfield	North Attleborough	Webster
Chelmsford	Hudson	Northbridge	Westborough
Clinton	Ipswich	Orange	West Springfield
Concord	Longmeadow	Palmer	Whitman
Danvers	Ludlow	Plymouth	Winchendon
Dartmouth	Mansfield	Randolph	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1941.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline	\$359,725.20	\$267,000.00	—	—	\$92,725.20	—
Arlington	165,177.23	84,000.00	\$10,000.00	—	49,622.56	\$21,554.67
Watertown	278,804.64	230,000.00	12,000.00	—	36,804.64	—
Belmont	233,021.90	185,000.00	7,000.00	\$400.00	40,621.90	—
Weymouth	89,664.07	80,500.00	—	—	9,164.07	—
Framingham	216,973.85	120,000.00	2,000.00	—	—	8,973.85
Methuen	95,000.00	95,000.00	—	—	—	—
Milton	151,356.37	129,000.00	—	—	22,356.37	—
West Springfield	89,000.00	89,000.00	—	—	—	—
Southbridge	35,800.00	30,500.00	5,300.00	—	—	—
Winthrop	50,214.39	27,000.00	—	—	23,214.39	—
Braintree	88,971.53	81,122.23	—	—	4,849.93	2,999.37
Wakefield	100,415.64	89,500.00	3,000.00	—	7,915.64	—
Greenfield	36,000.00	36,000.00	—	—	—	—
Dedham	39,195.95	34,500.00	—	—	4,695.95	—
Milford	46,988.37	35,444.21	6,000.00	—	—	5,544.16

¹ Serial loans amounting to \$5,000 were paid from balances of Federal grants for outlays.

² Serial loans amounting to \$877.77 were paid from balances of Federal grants for outlays.

³ Serial loans amounting to \$1,555.79 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1941* —
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Norwood . . .	\$156,475.82	¹ \$151,391.71	—	—	\$3,827.00	\$1,257.11
Wellesley . . .	174,962.25	167,000.00	—	—	7,962.25	—
Winchester . . .	96,561.40	79,000.00	\$5,000.00	—	12,561.40	—
Saugus . . .	118,269.50	² 52,592.07	—	—	561.28	65,116.15
Danvers . . .	39,000.00	39,000.00	—	—	—	—
Natick . . .	59,527.50	55,927.50	3,600.00	—	—	—
Lexington . . .	92,219.26	74,500.00	500.00	—	17,219.26	—
Webster . . .	73,748.43	³ 56,000.00	4,737.00	—	—	13,011.43
Plymouth . . .	40,500.00	40,500.00	—	—	—	—
Adams . . .	54,500.00	54,500.00	—	—	—	—
Needham . . .	83,558.68	79,000.00	—	—	4,558.68	—
Clinton . . .	30,716.69	20,000.00	5,700.00	—	—	5,016.69
Athol . . .	35,600.00	31,000.00	4,600.00	—	—	—
Andover . . .	38,000.00	38,000.00	—	—	—	—
Fairhaven . . .	51,033.76	36,425.00	—	—	—	14,608.76
Reading . . .	86,894.53	72,000.00	3,000.00	—	5,902.72	5,991.81
Amesbury . . .	23,993.56	21,700.00	—	—	—	2,293.56
Marblehead . . .	67,000.00	67,000.00	—	—	—	—
Stonham . . .	73,620.23	⁴ 51,860.76	—	—	13,288.62	8,470.85
Swampscott . . .	63,204.79	51,550.00	—	—	11,654.79	—
North Attleborough . . .	—	—	—	—	—	—
Easthampton . . .	43,917.41	38,400.00	—	—	—	5,517.41
Northbridge . . .	31,000.00	27,000.00	4,000.00	—	—	—
Palmer . . .	48,082.43	18,000.00	—	—	—	30,082.43
Middleborough . . .	16,000.00	⁵ 16,000.00	—	—	—	—
Dartmouth . . .	37,000.00	37,000.00	—	—	—	—
Bridgewater . . .	21,500.00	21,500.00	—	—	—	—
Stoughton . . .	36,317.20	35,000.00	—	—	1,317.20	—
Barnstable . . .	20,000.00	20,000.00	—	—	—	—
Ludlow . . .	27,000.00	27,000.00	—	—	—	—
Rockland . . .	30,000.00	30,000.00	—	—	—	—
Chelmsford . . .	8,354.40	6,000.00	—	—	—	2,354.40
Hudson . . .	32,933.34	31,800.00	1,133.34	—	—	—
Hingham . . .	16,588.64	16,000.00	—	—	588.64	—
Concord . . .	58,650.00	57,650.00	1,000.00	—	—	—
Billerica . . .	19,084.87	14,000.00	2,000.00	—	—	3,084.87
Agawam . . .	34,000.00	34,000.00	—	—	—	—
Whitman . . .	18,000.00	18,000.00	—	—	—	—
Randolph . . .	38,567.31	26,000.00	—	—	—	12,567.31
Shrewsbury . . .	31,600.00	28,000.00	3,600.00	—	—	—
Montague . . .	22,500.00	22,500.00	—	—	—	—
Ware . . .	20,500.00	20,500.00	—	—	—	—
North Andover . . .	13,091.49	6,000.00	—	—	—	7,091.49
Grafton . . .	11,500.00	9,500.00	2,000.00	—	—	—
Walpole . . .	46,438.60	44,000.00	—	—	2,438.60	—
Dracut . . .	10,500.00	10,500.00	—	—	—	—
Franklin . . .	42,000.00	42,000.00	—	—	—	—
Millbury . . .	15,191.38	10,000.00	2,500.00	—	—	2,691.38
Falmouth . . .	26,500.00	26,500.00	—	—	—	—
South Hadley . . .	19,000.00	19,000.00	—	—	—	—
Maynard . . .	13,000.00	13,000.00	—	—	—	—
Spencer . . .	26,000.00	24,000.00	2,000.00	—	—	—
Auburn . . .	22,743.94	19,100.00	2,500.00	—	—	1,143.94
Winchendon . . .	21,144.02	17,500.00	2,500.00	—	—	1,144.02
Mansfield . . .	24,000.00	24,000.00	—	—	—	—
Westborough . . .	1,800.00	—	1,800.00	—	—	—
Uxbridge . . .	15,500.00	12,500.00	3,000.00	—	—	—
Amherst . . .	16,000.00	16,000.00	—	—	—	—
Canton . . .	20,124.25	18,500.00	—	—	1,624.25	—
Wareham . . .	11,800.00	11,800.00	—	—	—	—
Ipswich . . .	37,700.00	27,700.00	—	—	—	10,000.00
Foxborough . . .	22,000.00	22,000.00	—	—	—	—
Tewksbury . . .	5,000.00	5,000.00	—	—	—	—
Somerset . . .	32,750.00	32,750.00	—	—	—	—
Great Barrington . . .	8,000.00	8,000.00	—	—	—	—
Longmeadow . . .	35,000.00	35,000.00	—	—	—	—
Abington . . .	39,099.07	31,000.00	—	—	—	8,099.07
Orange . . .	30,000.00	30,000.00	—	—	—	—
Monson . . .	3,000.00	3,000.00	—	—	—	—
Easton . . .	7,500.00	⁶ 7,500.00	—	—	—	—
86 Towns . . .	\$4,723,673.89	\$4,008,713.48	\$100,470.34	\$400.00	\$375,475.34	\$238,614.73

¹ Serial loans amounting to \$3,608.29 were paid from balances of Federal grants for outlays.² Serial loans amounting to \$3,907.93 were paid from balances of Federal grants for outlays.³ Serial loans amounting to \$1,000 were paid from balances of Federal grants for outlays.⁴ Serial loans amounting to \$389.24 were paid from balances of Federal grants for outlays.⁵ Serial loans amounting to \$3,600 were paid from gifts for outlays.⁶ Serial loans amounting to \$2,000 were paid from balances of Federal grants for outlays.

DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

Towns. (Population over 5,000)	CASE AT BEGINNING OF 1941					CASH AT END OF 1941						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$1,029,675.05	\$1,002,114.43	—	\$923.07	\$23,743.78	\$2,893.77	\$933,236.42	\$922,039.40	—	\$971.69	\$5,910.92	\$4,314.41
Arlington . . .	191,771.04	182,225.72	\$503.49	—	6,972.02	2,069.81	247,087.62	236,664.16	—	—	8,317.12	2,106.34
Watertown . . .	349,532.00	342,464.85	—	225.93	4,272.12	2,569.10	423,202.08	415,966.97	—	233.45	4,991.04	2,010.62
Belmont . . .	377,293.56	362,401.14	436.67	2,275.10	3,087.14	9,093.51	421,401.54	405,890.68	—	915.52	5,827.20	8,768.14
Weymouth . . .	223,367.83	220,474.57	—	—	1,931.37	961.89	403,658.13	396,561.16	—	—	5,749.77	1,347.20
Framingham . . .	222,851.30	217,164.50	—	437.17	4,536.69	712.94	271,247.43	264,924.19	—	527.64	4,824.55	971.05
Methuen . . .	123,973.23	121,195.98	—	—	1,648.39	1,128.86	227,908.82	221,960.88	—	—	4,631.14	1,316.80
Milton . . .	313,718.15	283,833.04	—	823.31	23,212.94	5,848.86	500,224.45	461,854.99	—	1,979.32	29,730.11	6,660.03
West Springfield . . .	157,297.24	153,940.99	66.15	—	3,002.10	288.00	234,818.53	229,581.72	\$56.43	—	5,020.88	159.50
Southbridge . . .	232,027.84	231,122.89	—	—	404.05	500.90	211,271.03	210,747.37	—	35.00	488.66	—
Windsor . . .	217,582.28	216,250.18	—	—	743.20	588.90	281,320.37	272,884.26	—	—	7,804.48	631.63
Braintree . . .	257,319.16	180,141.43	—	12.15	4,639.48	62,526.10	314,399.34	244,998.64	—	7.57	5,942.59	63,450.54
Wakefield . . .	338,044.47	289,643.33	—	89.00	97.75	48,214.39	422,841.96	367,968.80	—	89.00	2,534.99	52,249.17
Greenfield . . .	157,595.04	149,800.26	—	—	7,775.53	19.25	310,612.65	307,305.45	—	—	3,307.20	—
Deerham . . .	104,080.76	100,884.28	—	—	1,581.34	1,615.14	142,574.43	139,065.92	—	—	1,886.17	1,622.34
Milford . . .	81,724.25	78,600.55	—	431.96	1,081.67	1,610.07	77,282.49	74,117.56	—	391.53	1,010.66	1,762.74
Norwood . . .	186,850.23	171,397.43	—	1,469.90	6,745.13	7,237.77	272,772.73	260,879.63	—	1,561.68	2,223.74	8,107.68
Wellesley . . .	326,124.18	324,421.41	—	—	543.71	1,159.06	377,872.02	375,672.72	—	—	1,059.24	1,140.06
Winchester . . .	113,063.72	101,288.25	—	3,756.90	5,935.98	2,082.59	141,817.42	129,846.83	—	3,907.29	6,317.71	1,745.59
Saugus . . .	104,150.69	87,813.36	—	1,925.40	6,940.71	7,471.22	56,727.78	41,098.35	—	522.31	4,563.03	10,544.09
Danvers . . .	115,257.24	108,521.43	—	—	2,426.81	4,309.00	196,204.36	191,236.30	—	—	568.08	4,399.98
Natick . . .	304,433.09	302,436.85	—	—	1,996.24	—	413,662.31	408,849.49	—	—	4,812.82	—
Lexington . . .	350,743.26	342,614.69	—	23.54	7,893.57	216.46	347,387.75	342,549.19	—	223.89	4,463.33	149.34
Webster . . .	192,389.63	190,188.10	—	300.16	1,570.08	331.29	268,180.70	266,641.00	—	47.00	1,255.37	237.33
Plymouth . . .	87,183.93	72,742.34	—	80.00	1,374.76	12,986.83	182,672.59	165,725.68	1,423.00	—	2,784.56	12,739.35
Adams . . .	161,893.75	98,763.71	—	—	63,130.04	—	211,077.25	181,454.21	—	—	29,623.04	—
Needham . . .	39,325.97	37,169.94	—	—	1,724.15	431.88	52,677.65	49,862.70	—	—	2,383.07	431.88
Clinton . . .	72,632.83	68,703.68	—	3,080.70	868.45	333.79	150,998.92	148,625.34	—	1,893.23	230.35	250.00
Attol . . .	183,631.65	182,846.19	—	—	451.67	—	76,947.49	75,906.63	—	—	707.07	333.79
Andover . . .	66,948.28	61,424.91	—	—	5,429.90	93.47	127,130.31	121,275.71	—	—	5,728.08	126.52
Fairhaven . . .	39,737.30	38,959.39	—	—	750.86	27.05	68,463.27	66,532.95	—	—	1,308.07	622.25
Reading . . .	172,995.16	158,800.53	—	100.00	2,811.18	11,283.45	235,158.33	220,469.88	—	125.00	2,679.75	11,883.70
Amesbury . . .	80,408.23	80,147.19	—	—	—	261.04	137,534.01	136,228.10	—	909.60	—	396.31
Marblehead . . .	82,864.09	75,336.31	—	—	7,339.92	187.86	143,752.30	125,991.36	—	—	14,590.91	3,170.03
Stoneham . . .	89,857.02	87,425.27	—	422.50	1,057.98	951.27	90,742.71	87,178.56	—	—	1,481.51	2,082.04
Swampscott . . .	92,951.37	85,320.70	—	—	7,622.17	8.50	137,340.65	136,779.86	—	—	552.29	8.50
North Attleborough . . .	149,131.07	141,437.06	—	—	411.26	7,282.75	226,400.33	219,316.58	—	—	1,599.26	5,484.49
Easthampton . . .	44,255.68	44,083.49	—	—	172.19	—	78,449.57	77,568.54	—	—	881.03	—
Northbridge . . .	67,140.00	66,795.26	—	69.48	207.44	67.82	102,345.56	101,904.36	—	69.48	303.90	67.82
Palmer . . .	78,602.04	78,602.04	—	—	—	79,663.69	79,663.69	79,663.69	—	—	943.89	1,740.03
Middleborough . . .	48,558.45	46,185.17	—	—	752.39	1,620.89	97,546.31	94,862.39	—	—	—	—

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1941

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Seekonk POPULATION 4,912	Leicester POPULATION 4,851	Swansea POPULATION 4,684	Wrentham POPULATION 4,674
REVENUE.	\$209,502.39	\$281,818.86	\$248,998.42	\$181,980.45
General	180,199.62	232,123.09	176,170.90	138,545.13
Taxes	161,119.55	189,240.55	128,868.66	114,401.29
Property, poll, and income	148,501.89	185,187.63	121,015.43	107,976.46
Corporation, bank, etc.	2,617.46	4,052.92	7,843.13	6,424.83
Licenses and permits	2,797.00	1,843.00	2,646.09	3,664.00
Fines and forfeits	453.88	88.00	108.60	281.00
Grants and gifts	25,829.39	40,961.54	44,567.75	20,198.84
For expenses	25,829.39	40,951.54	44,557.75	20,198.84
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	29,302.77	49,695.77	72,827.52	43,435.32
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	11,243.03	6,254.96	11,378.66	8,770.49
Departmental	15,288.15	39,508.69	40,566.09	17,960.18
General government	127.00	321.60	147.45	119.08
Protection of persons and property	55.09	289.18	197.51	21.78
Health and sanitation	33.00	1,098.43	—	783.88
Highways	25.00	14,385.06	7,279.25	4,978.68
Charities	14,149.51	21,566.50	25,226.14	9,947.64
Soldiers' benefits	120.00	449.00	491.00	120.00
Schools	149.73	1,369.85	7,005.50	1,247.87
Libraries	16.50	28.27	55.50	75.25
Recreation	—	—	—	—
Unclassified	612.32	.80	153.74	666.00
Public service enterprises	—	—	—	14,649.86
Electric light	—	—	—	—
Water	—	—	—	14,649.86
All other	—	—	—	—
Cemeteries	95.00	—	32.00	—
Interest	2,676.59	3,962.12	20,860.77	2,054.79
On sinking funds	—	—	—	—
On trust and investment funds	223.25	1,493.20	19,416.92	242.33
All other	2,453.34	2,458.92	1,443.85	1,812.46
NON-REVENUE.	\$89,413.22	\$206,485.56	\$167,597.37	\$18,563.53
Offsets to outlays	2,878.13	12,848.61	—	985.62
Departmental	2,878.13	12,848.61	—	985.62
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	60,000.00	173,000.00	125,000.00	2,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	173,000.00	125,000.00	2,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	486.52	1,139.11	18,859.91	233.00
From sinking funds	—	—	—	—
All other	486.52	1,139.11	18,859.91	233.00
Refunds	501.39	967.17	553.08	809.85
Agency, trust, and investment	25,547.18	18,530.67	23,184.38	14,535.06
Taxes and licenses for State	15,015.00	9,900.00	12,210.00	9,900.00
Taxes for county	9,459.98	5,946.44	7,692.73	3,750.86
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	40.40	1,080.83	2,342.45	—
All other	1,031.80	1,603.40	939.20	884.20
RECAPITULATION.				
Revenue and offsets to outlays	\$212,380.52	\$294,667.47	\$248,998.42	\$182,966.07
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	173,000.00	125,000.00	2,000.00
Transfers and refunds	987.91	2,106.28	19,412.99	1,042.85
Agency, trust, and investment	25,547.18	18,530.67	23,184.38	14,535.06
Total receipts	\$298,915.61	\$488,304.42	\$416,595.79	\$200,543.98
Balance on hand, including funds	23,018.22	23,372.80	38,486.87	49,415.35
GRAND TOTAL	\$321,933.83	\$511,677.22	\$455,082.66	\$249,959.33

Graded According to Population of 1940.

PAYMENTS.	Seekonk POPULATION 4,912	Leicester POPULATION 4,851	Swansea POPULATION 4,684	Wrentham POPULATION 4,674
Maintenance	\$169,257.69	\$215,377.44	\$208,540.56	\$139,173.37
<i>Departmental</i>	<i>169,257.69</i>	<i>215,377.44</i>	<i>208,070.46</i>	<i>131,822.02</i>
General government	10,687.52	10,407.78	8,051.40	7,927.69
Protection of persons and property	9,527.43	7,614.67	8,354.67	14,753.74
Health and sanitation	7,834.58	6,601.45	7,533.27	4,266.15
Highways	20,564.17	45,106.27	42,724.68	24,422.81
Charities	42,160.45	70,246.23	66,719.33	27,091.58
Soldiers' benefits	795.47	4,763.01	2,202.00	1,385.00
Schools	74,355.77	63,962.88	68,841.32	44,442.37
Libraries	968.56	2,660.07	1,735.73	2,108.15
Recreation	232.25	879.93	201.28	1,811.95
Pensions	—	—	—	—
Unclassified	2,131.49	3,135.15	1,656.78	3,612.58
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,351.35</i>
Electric light	—	—	—	—
Water	—	—	—	7,351.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>430.10</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>40.00</i>	<i>—</i>
Interest	2,131.39	3,426.27	1,924.56	1,315.00
<i>Loans, general purposes</i>	<i>2,131.39</i>	<i>3,426.27</i>	<i>1,924.56</i>	<i>1,145.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>170.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,913.79	30,074.15	5,409.72	24,372.35
<i>Departmental</i>	<i>6,913.79</i>	<i>30,074.15</i>	<i>5,409.72</i>	<i>16,044.93</i>
General government	—	610.75	500.00	944.20
Protection of persons and property	1,200.00	—	88.50	—
Health and sanitation	—	116.75	—	162.64
Highways	4,541.14	26,816.27	4,599.67	8,391.89
Charities	—	—	—	—
Schools	1,072.65	2,380.38	197.55	4,044.94
Libraries	—	—	—	—
Recreation	100.00	150.00	24.00	1,501.26
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,327.42</i>
Electric light	—	—	—	—
Water	—	—	—	9,327.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	72,000.00	198,548.50	140,000.00	7,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>13,548.50</i>	<i>10,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>185,000.00</i>	<i>130,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	486.52	1,139.11	18,859.91	233.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>486.52</i>	<i>1,139.11</i>	<i>18,859.91</i>	<i>233.00</i>
Refunds	501.39	967.17	553.08	809.85
Agency, trust, and investment	25,671.34	18,804.38	23,176.19	14,544.39
<i>Taxes and licenses for State</i>	<i>15,015.00</i>	<i>9,900.00</i>	<i>12,210.00</i>	<i>9,900.00</i>
<i>Taxes for county</i>	<i>9,459.98</i>	<i>5,946.44</i>	<i>7,692.73</i>	<i>3,750.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>164.36</i>	<i>1,354.44</i>	<i>2,479.46</i>	<i>9.33</i>
<i>All other</i>	<i>1,032.00</i>	<i>1,603.50</i>	<i>794.00</i>	<i>884.20</i>
RECAPITULATION.				
Maintenance and interest	\$171,389.08	\$218,803.71	\$210,465.12	\$140,488.37
Permanent debt (except from sinking funds)	12,000.00	13,548.50	10,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,913.79	30,074.15	5,409.72	24,372.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	185,000.00	130,000.00	2,000.00
Transfers (except to sinking funds) and refunds	987.91	2,106.28	19,412.99	1,042.85
Agency, trust, and investment	25,671.34	18,804.38	23,176.19	14,544.39
Total payments	\$276,962.12	\$468,337.02	\$398,464.02	\$187,447.96
Balance on hand, including funds	44,971.71	43,340.20	56,618.64	62,511.37
GRAND TOTAL	\$321,933.83	\$511,677.22	\$455,082.66	\$249,959.33

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wilmington POPULATION 4,645	Oxford POPULATION 4,623	Dudley POPULATION 4,616	Templeton POPULATION 4,601
REVENUE.	\$326,140.08	\$261,462.28	\$228,949.79	\$303,391.62
General	243,675.82	205,875.96	179,283.96	193,694.24
<i>Taxes</i>	<i>203,648.42</i>	<i>153,989.50</i>	<i>141,178.71</i>	<i>143,819.74</i>
Property, poll, and income	201,842.97	142,464.95	94,130.51	129,612.07
Corporation, bank, etc.	1,805.45	11,524.55	47,048.20	14,207.67
<i>Licenses and permits</i>	<i>4,551.94</i>	<i>4,478.17</i>	<i>4,833.50</i>	<i>2,643.00</i>
<i>Fines and forfeits</i>	<i>35.00</i>	<i>50.00</i>	<i>60.00</i>	<i>173.50</i>
<i>Grants and gifts</i>	<i>35,440.46</i>	<i>47,358.29</i>	<i>33,211.75</i>	<i>47,068.00</i>
For expenses	35,440.46	47,358.29	32,611.75	47,058.00
For outlays	—	—	600.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	82,464.26	55,586.32	49,665.83	109,697.38
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>166.54</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	166.54	—
<i>Privileges</i>	<i>9,455.25</i>	<i>10,464.60</i>	<i>10,001.42</i>	<i>10,022.00</i>
<i>Departmental</i>	<i>36,258.97</i>	<i>40,937.85</i>	<i>20,776.44</i>	<i>38,391.15</i>
General government	141.75	830.05	—	893.00
Protection of persons and property	846.70	81.95	46.87	41.37
Health and sanitation	287.57	161.93	1,268.80	—
Highways	3,446.17	6,092.06	4,781.01	2,848.38
Charities	31,055.41	31,276.99	14,175.79	32,177.46
Soldiers' benefits	240.00	370.00	110.00	—
Schools	52.32	2,084.22	342.43	2,290.79
Libraries	87.90	40.65	51.54	125.15
Recreation	101.15	—	—	15.00
Unclassified	29,385.06	—	17,238.19	56,839.86
<i>Public service enterprises</i>	<i>29,385.06</i>	<i>—</i>	<i>17,238.19</i>	<i>56,839.86</i>
Electric light	—	—	—	—
Water	29,385.06	—	17,238.19	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,981.58</i>	<i>1,591.47</i>	<i>279.20</i>	<i>1,037.10</i>
<i>Interest</i>	<i>5,383.40</i>	<i>2,592.40</i>	<i>1,204.04</i>	<i>3,407.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	361.36	427.64	28.90	1,673.87
All other	5,022.04	2,164.76	1,175.14	1,733.40
NON-REVENUE.	\$238,216.10	\$109,082.44	\$105,386.51	\$165,919.69
Offsets to outlays	24,501.45	2,283.80	2,877.45	3,679.33
<i>Departmental</i>	<i>24,501.45</i>	<i>2,283.80</i>	<i>2,877.45</i>	<i>3,679.33</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	191,225.00	53,000.00	84,450.00	125,000.00
<i>Loans, general purposes</i>	<i>2,800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>13,425.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>53,000.00</i>	<i>84,450.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	475.37	50.48	—	938.21
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>475.37</i>	<i>50.48</i>	<i>—</i>	<i>938.21</i>
Refunds	951.06	1,604.03	414.70	2,035.30
Agency, trust, and investment	21,063.22	52,144.13	17,644.36	34,266.85
<i>Taxes and licenses for State</i>	<i>12,210.00</i>	<i>9,427.80</i>	<i>10,396.87</i>	<i>9,570.36</i>
<i>Taxes for county</i>	<i>7,033.13</i>	<i>5,847.33</i>	<i>6,243.76</i>	<i>5,748.22</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>915.09</i>	<i>35,738.20</i>	<i>489.53</i>	<i>18,160.47</i>
<i>All other</i>	<i>905.00</i>	<i>1,130.80</i>	<i>514.20</i>	<i>787.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$350,641.53	\$263,746.08	\$231,827.24	\$307,070.95
Premiums	—	—	—	—
Municipal indebtedness	191,225.00	53,000.00	84,450.00	125,000.00
Transfers and refunds	1,426.43	1,654.51	414.70	2,973.51
Agency, trust, and investment	21,063.22	52,144.13	17,644.36	34,266.85
Total receipts	\$564,356.18	\$370,544.72	\$334,336.30	\$469,311.31
<i>Balance on hand, including funds</i>	<i>83,146.99</i>	<i>42,792.80</i>	<i>96,034.91</i>	<i>58,631.85</i>
GRAND TOTAL	\$647,503.17	\$413,337.52	\$429,371.21	\$527,943.16

Graded According to Population of 1940 — Continued.

PAYMENTS.	Wilmington POPULATION 4,645	Oxford POPULATION 4,623	Dudley POPULATION 4,616	Templeton POPULATION 4,601
Maintenance	\$245,251.67	\$222,396.32	\$186,776.32	\$245,199.87
<i>Departmental</i>	<i>225,438.95</i>	<i>220,286.68</i>	<i>177,254.65</i>	<i>199,149.10</i>
General government	14,376.19	10,715.07	10,273.93	8,621.72
Protection of persons and property	27,502.86	10,889.32	7,148.05	10,461.03
Health and sanitation	5,752.47	6,005.05	10,346.02	4,356.55
Highways	26,131.93	36,176.01	35,929.54	30,085.70
Charities	65,213.54	85,569.41	40,974.89	77,789.78
Soldiers' benefits	4,889.63	5,439.93	994.41	2,742.36
Schools	73,106.76	60,517.65	67,354.27	60,601.57
Libraries	1,098.81	1,770.93	1,259.60	2,456.14
Recreation	914.33	596.88	210.80	177.46
Pensions	—	—	—	—
Unclassified	6,452.43	2,606.43	2,763.14	1,856.79
<i>Public service enterprises</i>	<i>16,460.23</i>	<i>—</i>	<i>8,618.23</i>	<i>44,078.23</i>
Electric light	—	—	—	44,078.23
Water	16,460.23	—	8,618.23	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,352.49</i>	<i>2,109.64</i>	<i>903.44</i>	<i>1,970.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.82</i>
Interest	10,292.11	2,148.27	2,542.12	2,419.13
<i>Loans, general purposes</i>	<i>1,665.86</i>	<i>2,148.27</i>	<i>2,176.12</i>	<i>2,419.13</i>
<i>Loans, public service enterprises</i>	<i>8,626.25</i>	<i>—</i>	<i>366.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	45,941.50	5,088.94	21,892.84	32,022.77
<i>Departmental</i>	<i>38,038.94</i>	<i>5,088.94</i>	<i>11,422.66</i>	<i>22,881.47</i>
General government	116.50	—	—	—
Protection of persons and property	3,050.00	176.69	—	96.00
Health and sanitation	—	75.00	136.09	—
Highways	34,848.79	2,501.45	9,923.49	8,962.44
Charities	—	700.00	—	—
Schools	23.65	237.00	1,363.08	13,823.03
Libraries	—	1,198.00	—	—
Recreation	—	200.80	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,719.10</i>	<i>—</i>	<i>10,228.18</i>	<i>9,141.30</i>
Electric light	—	—	—	9,141.30
Water	5,719.10	—	10,228.18	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,183.46</i>	<i>—</i>	<i>242.00</i>	<i>—</i>
Municipal indebtedness	202,008.97	81,400.00	101,350.00	151,456.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>38,583.97</i>	<i>11,400.00</i>	<i>16,900.00</i>	<i>16,456.00</i>
<i>Bonds refunded, current year</i>	<i>13,425.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>70,000.00</i>	<i>84,450.00</i>	<i>135,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	475.37	50.48	—	938.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>475.37</i>	<i>50.48</i>	<i>—</i>	<i>938.21</i>
Refunds	951.06	1,604.03	414.70	2,035.30
Agency, trust, and investment	20,727.26	52,199.06	17,593.93	35,213.58
<i>Taxes and licenses for State</i>	<i>12,210.00</i>	<i>9,427.80</i>	<i>10,396.87</i>	<i>9,570.36</i>
<i>Taxes for county</i>	<i>7,033.13</i>	<i>5,847.33</i>	<i>6,243.76</i>	<i>6,743.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>586.33</i>	<i>35,720.53</i>	<i>430.70</i>	<i>19,091.60</i>
<i>All other</i>	<i>897.80</i>	<i>1,203.40</i>	<i>522.60</i>	<i>803.40</i>
RECAPITULATION.				
Maintenance and interest	\$255,543.78	\$224,544.59	\$189,318.44	\$247,619.00
Permanent debt (except from sinking funds)	38,583.97	11,400.00	16,900.00	16,456.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,941.50	5,088.94	21,892.84	32,022.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	13,425.00	—	—	—
Temporary loans	150,000.00	70,000.00	84,450.00	135,000.00
Transfers (except to sinking funds) and refunds	1,426.43	1,654.51	414.70	2,973.51
Agency, trust, and investment	20,727.26	52,199.06	17,593.93	35,213.58
Total payments	\$525,647.94	\$364,887.10	\$330,569.91	\$469,284.86
Balance on hand, including funds	121,855.23	48,450.42	98,801.30	58,658.30
GRAND TOTAL	\$647,503.17	\$413,337.52	\$429,371.21	\$527,943.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blackstone POPULATION 4,566	Medfield POPULATION 4,384	Williamstown POPULATION 4,294	Lee POPULATION 4,222
REVENUE.	\$204,917.79	\$165,665.68	\$300,150.07	\$237,391.08
General	161,266.32	130,893.47	247,743.72	200,219.46
<i>Taxes</i>	<i>125,734.12</i>	<i>105,377.22</i>	<i>203,447.37</i>	<i>169,205.19</i>
Property, poll, and income	124,017.42	103,087.57	198,712.01	151,816.10
Corporation, bank, etc.	1,716.70	2,289.65	4,735.36	17,389.09
<i>Licenses and permits</i>	<i>3,111.00</i>	<i>1,265.00</i>	<i>3,416.50</i>	<i>3,990.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>50.00</i>	<i>135.05</i>	<i>313.50</i>
<i>Grants and gifts</i>	<i>32,401.20</i>	<i>24,201.25</i>	<i>40,481.30</i>	<i>26,710.77</i>
For expenses	32,401.20	24,201.25	39,981.30	26,710.77
For outlays	—	—	500.00	—
All other	—	—	264.60	—
Commercial	43,651.47	34,772.21	52,406.35	37,171.62
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>152.15</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	152.15	—
<i>Privileges</i>	<i>6,615.71</i>	<i>7,446.73</i>	<i>13,535.87</i>	<i>9,811.96</i>
<i>Departmental</i>	<i>35,406.25</i>	<i>13,952.00</i>	<i>34,920.39</i>	<i>25,513.06</i>
General government	1,407.60	128.17	189.52	959.50
Protection of persons and property	23.84	142.15	96.91	79.46
Health and sanitation	330.00	634.29	8.75	577.15
Highways	3,817.27	3,081.90	1,004.43	1,769.16
Charities	20,821.85	8,650.12	28,771.43	15,607.94
Soldiers' benefits	120.00	—	—	595.00
Schools	8,803.41	1,177.57	3,377.16	5,872.35
Libraries	—	137.80	198.50	—
Recreation	—	—	—	22.00
Unclassified	82.28	—	1,273.69	30.50
<i>Public service enterprises</i>	<i>—</i>	<i>8,831.68</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,831.68	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>978.43</i>	<i>2,060.50</i>	<i>791.10</i>
<i>Interest</i>	<i>1,629.51</i>	<i>3,563.37</i>	<i>1,737.44</i>	<i>1,055.50</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	2,566.70	228.19	29.46
All other	1,629.51	996.67	1,509.25	1,026.04
NON-REVENUE.	\$118,154.67	\$326,229.08	\$81,992.48	\$224,156.43
Offsets to outlays	6,167.90	3,929.96	5,070.79	11,380.22
<i>Departmental</i>	<i>6,167.90</i>	<i>3,929.96</i>	<i>5,070.79</i>	<i>11,380.22</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	100,000.00	191,388.16	40,000.00	185,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>181,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>8,150.00</i>	<i>40,000.00</i>	<i>185,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>2,238.16</i>	<i>—</i>	<i>—</i>
Transfers	—	3,161.98	2,473.56	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	3,161.98	2,473.56	—
Refunds	281.16	1,814.09	249.93	306.89
Agency, trust, and investment	11,705.61	125,934.89	34,198.20	27,469.32
<i>Taxes and licenses for State</i>	<i>7,112.20</i>	<i>7,920.00</i>	<i>18,812.09</i>	<i>14,190.00</i>
<i>Taxes for county</i>	<i>4,261.61</i>	<i>3,000.69</i>	<i>13,545.47</i>	<i>10,218.51</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>114,198.80</i>	<i>500.00</i>	<i>2,698.61</i>
All other	331.80	815.40	1,340.64	462.20
RECAPITULATION.				
Revenue and offsets to outlays	\$211,085.69	\$169,595.64	\$305,220.86	\$248,771.30
Premiums	—	2,238.16	—	—
Municipal indebtedness	100,000.00	189,150.00	40,000.00	185,000.00
Transfers and refunds	281.16	4,976.07	2,723.49	306.89
Agency, trust, and investment	11,705.61	125,934.89	34,198.20	27,469.32
Total receipts	\$323,072.46	\$491,894.76	\$382,142.55	\$461,547.51
<i>Balance on hand, including funds</i>	<i>28,852.06</i>	<i>79,927.02</i>	<i>44,256.13</i>	<i>67,987.41</i>
GRAND TOTAL	\$351,924.52	\$571,821.78	\$426,398.68	\$529,534.92

Graded According to Population of 1940 — Continued.

PAYMENTS.	Blackstone POPULATION 4,566	Medfield POPULATION 4,384	Williamstown POPULATION 4,294	Lee POPULATION 4,222
Maintenance	\$173,546.04	\$123,670.61	\$228,219.69	\$181,507.71
<i>Departmental</i>	<i>173,546.04</i>	<i>114,474.66</i>	<i>223,936.33</i>	<i>178,931.65</i>
General government	11,686.02	10,747.72	11,786.75	9,555.31
Protection of persons and property	6,099.12	9,182.48	6,553.31	10,714.17
Health and sanitation	3,112.26	5,057.15	8,606.50	5,199.89
Highways	16,569.76	25,821.95	22,962.92	29,228.58
Charities	74,741.42	24,886.36	78,069.72	48,899.36
Soldiers' benefits	1,961.38	1,064.00	2,450.29	2,761.73
Schools	56,118.63	31,219.92	85,877.81	64,694.40
Libraries	841.29	2,581.58	3,673.20	3,134.07
Recreation	154.83	668.70	600.11	1,418.13
Pensions	—	—	—	—
Unclassified	2,261.33	3,244.80	3,355.72	3,326.01
<i>Public service enterprises</i>	<i>—</i>	<i>6,726.61</i>	<i>—</i>	<i>—</i>
Electric light	—	6,726.61	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,469.34</i>	<i>4,283.36</i>	<i>2,576.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,320.20	4,692.42	221.33	1,707.02
<i>Loans, general purposes</i>	<i>3,320.20</i>	<i>791.17</i>	<i>221.33</i>	<i>1,707.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,901.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,516.16	151,898.66	28,222.15	31,315.54
<i>Departmental</i>	<i>19,516.16</i>	<i>151,898.66</i>	<i>27,699.75</i>	<i>31,315.54</i>
General government	—	—	2,192.22	325.00
Protection of persons and property	—	4,217.80	444.66	1,246.30
Health and sanitation	—	124.05	6,988.27	—
Highways	19,516.16	5,968.65	10,478.42	26,748.97
Charities	—	—	—	—
Schools	—	141,588.16	4,020.13	2,995.27
Libraries	—	—	3,576.05	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>522.40</i>	<i>—</i>
Municipal indebtedness	111,300.00	56,150.00	62,000.00	190,450.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,300.00</i>	<i>18,000.00</i>	<i>22,000.00</i>	<i>10,450.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>38,150.00</i>	<i>40,000.00</i>	<i>180,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,161.98	2,473.56	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,161.98</i>	<i>2,473.56</i>	<i>—</i>
Refunds	281.16	1,814.09	249.93	306.89
Agency, trust, and investment	11,705.61	100,221.71	35,643.59	27,488.78
<i>Taxes and licenses for State</i>	<i>7,112.20</i>	<i>7,920.00</i>	<i>18,812.09</i>	<i>14,190.00</i>
<i>Taxes for county</i>	<i>4,261.61</i>	<i>3,000.69</i>	<i>13,546.47</i>	<i>10,218.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>88,485.62</i>	<i>1,950.19</i>	<i>2,618.07</i>
<i>All other</i>	<i>331.80</i>	<i>815.40</i>	<i>1,335.84</i>	<i>462.20</i>
RECAPITULATION.				
Maintenance and interest	\$176,866.24	\$128,363.03	\$228,441.02	\$183,214.73
Permanent debt (except from sinking funds)	11,300.00	18,000.00	22,000.00	10,450.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,516.16	151,898.66	28,222.15	31,315.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	38,150.00	40,000.00	180,000.00
Transfers (except to sinking funds) and refunds	281.16	4,976.07	2,723.49	306.89
Agency, trust, and investment	11,705.61	100,221.71	35,643.59	27,488.78
Total payments	\$319,669.17	\$441,609.47	\$357,030.25	\$432,775.94
Balance on hand, including funds	32,255.35	180,212.31	69,368.43	96,758.98
GRAND TOTAL	\$351,924.52	\$571,821.78	\$426,398.68	\$529,534.92

TABLE I, — Summary of Financial Transactions. Towns

RECEIPTS.	Dalton Population 4,206	Acushnet Population 4,145	Westport Population 4,134	Scituate Population 4,130
REVENUE.	\$293,161.01	\$166,658.77	\$280,519.21	\$599,812.52
General	238,057.90	139,622.10	237,446.24	483,663.37
<i>Taxes</i>	<i>202,799.82</i>	<i>108,112.43</i>	<i>183,666.01</i>	<i>434,607.33</i>
Property, poll, and income	165,145.24	101,208.33	180,283.22	424,507.00
Corporation, bank, etc.	37,654.58	6,904.10	3,382.79	10,100.33
<i>Licenses and permits</i>	<i>2,280.00</i>	<i>2,645.50</i>	<i>6,357.60</i>	<i>9,323.26</i>
<i>Fines and forfeits</i>	<i>94.00</i>	<i>10.00</i>	<i>454.50</i>	<i>314.24</i>
<i>Grants and gifts</i>	<i>32,884.08</i>	<i>28,854.17</i>	<i>46,968.13</i>	<i>39,418.55</i>
For expenses	32,884.08	28,854.17	46,968.13	39,418.55
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	55,103.11	27,036.67	43,072.97	116,149.15
<i>Special assessments</i>	<i>75.00</i>	—	—	<i>478.75</i>
To meet expenses	—	—	—	478.75
To meet outlays	75.00	—	—	—
<i>Privileges</i>	<i>10,813.12</i>	<i>7,657.52</i>	<i>9,593.73</i>	<i>17,414.46</i>
<i>Departmental</i>	<i>37,377.36</i>	<i>17,196.38</i>	<i>28,925.18</i>	<i>26,989.27</i>
General government	1,018.90	45.35	193.71	1,183.45
Protection of persons and property	47.12	30.30	169.19	1,013.80
Health and sanitation	—	419.40	147.50	524.25
Highways	55.68	999.62	3,341.34	751.85
Charities	30,186.35	14,903.17	23,643.99	21,053.08
Soldiers' benefits	120.00	110.00	120.00	1,167.50
Schools	5,626.37	487.04	1,307.00	1,274.11
Libraries	301.19	45.00	2.45	—
Recreation	—	—	—	—
Unclassified	21.75	156.50	—	21.23
<i>Public service enterprises</i>	—	—	<i>330.00</i>	<i>65,480.94</i>
Electric light	—	—	—	—
Water	—	—	—	65,480.94
All other	—	—	330.00	—
<i>Cemeteries</i>	<i>1,154.45</i>	<i>458.85</i>	<i>1,494.00</i>	—
<i>Interest</i>	<i>5,683.18</i>	<i>1,723.92</i>	<i>2,730.06</i>	<i>5,785.74</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,534.39	913.60	—	400.61
All other	1,148.79	810.32	2,730.06	5,385.13
NON-REVENUE.	\$177,482.34	\$80,582.15	\$232,771.19	\$322,139.34
Offsets to outlays	6,800.28	3,624.16	1,591.53	5,984.70
<i>Departmental</i>	<i>6,800.28</i>	<i>3,624.16</i>	<i>1,591.53</i>	<i>5,984.70</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	115,000.00	50,000.00	200,000.00	256,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>115,000.00</i>	<i>50,000.00</i>	<i>200,000.00</i>	<i>256,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	8,870.26	398.93	—	407.36
<i>From sinking funds</i>	—	—	—	—
All other	8,870.26	398.93	—	407.36
Refunds	1,635.85	284.01	2,818.35	4,768.30
Agency, trust, and investment	45,175.95	26,275.05	28,361.31	54,978.98
<i>Taxes and licenses for State</i>	<i>18,484.16</i>	<i>9,755.00</i>	<i>14,224.40</i>	<i>30,690.00</i>
<i>Taxes for county</i>	<i>13,307.83</i>	<i>6,133.39</i>	<i>8,940.20</i>	<i>25,024.91</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>12,640.56</i>	<i>1,463.10</i>	<i>3,843.31</i>	<i>249.47</i>
All other	743.40	8,943.56	1,353.40	1,014.60
RECAPITULATION.				
Revenue and offsets to outlays	\$299,961.29	\$170,282.93	\$282,110.74	\$605,797.22
Premiums	—	—	—	—
Municipal indebtedness	115,000.00	50,000.00	200,000.00	256,000.00
Transfers and refunds	10,506.11	682.94	2,818.35	5,175.66
Agency, trust, and investment	45,175.95	26,275.05	28,361.31	54,978.98
Total receipts	\$470,643.35	\$247,240.92	\$513,290.40	\$921,951.86
Balance on hand, including funds	16,708.83	16,357.07	120,228.11	93,144.62
GRAND TOTAL	\$487,352.18	\$263,597.99	\$633,518.51	\$1,015,096.48

Graded According to Population of 1940 — Continued.

PAYMENTS.	Dalton POPULATION 4,206	Acushnet POPULATION 4,145	Westport POPULATION 4,134	Scituate POPULATION 4,130
Maintenance	\$231,351.51	\$146,056.79	\$244,568.66	\$430,342.20
<i>Departmental</i>	<i>226,700.11</i>	<i>145,589.94</i>	<i>241,234.50</i>	<i>393,992.06</i>
General government	15,167.12	11,395.10	18,456.43	27,526.76
Protection of persons and property	8,176.60	5,182.20	16,339.16	72,382.03
Health and sanitation	5,713.60	6,138.89	10,848.88	27,187.67
Highways	29,580.30	16,074.30	36,734.83	95,805.69
Charities	74,075.55	41,635.69	77,097.08	50,033.97
Soldiers' benefits	5,325.27	373.50	2,129.43	9,636.60
Schools	76,549.36	62,372.73	73,406.48	93,576.39
Libraries	4,933.80	1,137.69	653.84	3,395.29
Recreation	3,538.52	196.49	208.43	4,273.64
Pensions	—	—	—	1,200.00
Unclassified	3,639.99	1,083.35	5,359.94	8,974.02
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>66.08</i>	<i>36,350.14</i>
Electric light	—	—	—	—
Water	—	—	—	36,350.14
All other	—	—	66.08	—
<i>Cemeteries</i>	<i>4,645.46</i>	<i>466.85</i>	<i>3,268.08</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>5.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,403.31	403.85	1,839.22	22,257.77
<i>Loans, general purposes</i>	<i>2,403.31</i>	<i>403.85</i>	<i>1,839.22</i>	<i>741.52</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>21,516.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,980.33	10,212.65	10,851.95	49,924.91
<i>Departmental</i>	<i>21,980.33</i>	<i>10,212.65</i>	<i>10,851.95</i>	<i>37,658.45</i>
General government	—	10,212.65	1,670.94	842.50
Protection of persons and property	526.00	—	—	10,195.54
Health and sanitation	2,853.28	—	—	5,356.39
Highways	16,772.21	—	8,047.92	20,780.34
Charities	—	—	—	—
Schools	206.44	—	1,014.51	453.68
Libraries	—	—	118.58	—
Recreation	1,622.40	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,266.46</i>
Electric light	—	—	—	—
Water	—	—	—	12,266.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	136,300.00	65,400.00	259,400.00	346,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,300.00</i>	<i>5,400.00</i>	<i>9,400.00</i>	<i>46,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>60,000.00</i>	<i>250,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8,870.26	398.93	—	407.36
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,870.26</i>	<i>398.93</i>	<i>—</i>	<i>407.36</i>
Refunds	1,635.85	284.01	2,818.35	4,768.30
Agency, trust, and investment	45,177.75	26,532.51	28,366.57	54,738.36
<i>Taxes and licenses for State</i>	<i>18,484.16</i>	<i>9,735.00</i>	<i>14,224.40</i>	<i>30,690.00</i>
<i>Taxes for county</i>	<i>13,307.83</i>	<i>6,133.39</i>	<i>8,940.20</i>	<i>23,024.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,640.56</i>	<i>1,722.36</i>	<i>3,859.97</i>	<i>8.85</i>
<i>All other</i>	<i>745.20</i>	<i>8,941.76</i>	<i>1,342.00</i>	<i>1,014.60</i>
RECAPITULATION.				
Maintenance and interest	\$233,754.82	\$146,460.64	\$246,407.88	\$452,599.97
Permanent debt (except from sinking funds)	11,300.00	5,400.00	9,400.00	46,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,980.33	10,212.65	10,851.95	49,924.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	60,000.00	250,000.00	300,000.00
Transfers (except to sinking funds) and refunds	10,506.11	682.94	2,818.35	5,175.66
Agency, trust, and investment	45,177.75	26,532.51	28,366.57	54,738.36
Total payments	\$447,719.01	\$249,288.74	\$547,844.75	\$908,438.90
<i>Balance on hand, including funds</i>	<i>39,633.17</i>	<i>14,309.25</i>	<i>85,673.76</i>	<i>106,657.58</i>
GRAND TOTAL	\$487,352.18	\$263,597.99	\$633,518.51	\$1,015,096.48

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Holden POPULATION 3,924	East Bridgewater POPULATION 3,832	Westford POPULATION 3,830	Bedford POPULATION 3,807
REVENUE.	\$327,109.12	\$291,422.79	\$254,911.06	\$167,512.03
General	185,710.03	233,732.08	210,403.80	130,328.15
<i>Taxes</i>	<i>146,291.05</i>	<i>196,278.74</i>	<i>167,234.86</i>	<i>100,499.53</i>
Property, poll, and income	139,125.88	161,093.48	144,225.65	99,360.20
Corporation, bank, etc.	7,165.17	35,185.26	23,009.21	1,139.33
<i>Licenses and permits</i>	<i>2,093.00</i>	<i>751.50</i>	<i>2,649.50</i>	<i>1,130.50</i>
<i>Fines and forfeits</i>	<i>41.00</i>	<i>5.00</i>	<i>12.50</i>	<i>71.45</i>
<i>Grants and gifts</i>	<i>37,278.86</i>	<i>36,696.84</i>	<i>40,506.94</i>	<i>28,626.67</i>
For expenses	37,228.86	36,696.84	40,506.94	28,626.67
For outlays	50.00	—	—	—
All other	6.12	—	—	—
Commercial	141,399.09	57,690.71	44,507.26	37,183.88
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>353.85</i>
To meet expenses	—	—	—	353.85
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>12,831.68</i>	<i>10,328.57</i>	<i>9,905.48</i>	<i>7,660.84</i>
<i>Departmental</i>	<i>39,336.27</i>	<i>28,881.07</i>	<i>31,920.61</i>	<i>16,875.95</i>
General government	597.17	124.25	279.53	426.35
Protection of persons and property	140.34	61.29	279.50	144.34
Health and sanitation	1,092.55	25.00	261.43	380.30
Highways	9,487.93	24.48	10,171.88	5,029.17
Charities	26,933.05	26,285.22	18,139.52	9,704.50
Soldiers' benefits	460.00	120.00	732.50	—
Schools	525.05	2,214.39	2,007.30	820.25
Libraries	93.88	16.61	48.95	71.04
Recreation	—	—	—	—
Unclassified	6.30	9.83	—	300.00
<i>Public service enterprises</i>	<i>87,388.80</i>	<i>15,325.74</i>	<i>—</i>	<i>7,412.81</i>
Electric light	68,367.16	—	—	—
Water	19,021.64	15,325.74	—	7,412.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>6.00</i>	<i>—</i>	<i>868.72</i>	<i>1,696.11</i>
<i>Interest</i>	<i>1,856.34</i>	<i>3,155.33</i>	<i>1,812.45</i>	<i>3,184.32</i>
On sinking funds	—	—	—	—
On trust and investment funds	46.82	578.21	569.73	1,874.67
All other	1,789.52	2,577.12	1,242.72	1,309.65
NON-REVENUE.	\$77,988.03	\$136,976.16	\$174,501.87	\$27,557.76
Offsets to outlays	3,754.63	12,648.12	4,497.57	4,499.94
<i>Departmental</i>	<i>3,754.63</i>	<i>12,648.12</i>	<i>4,497.57</i>	<i>4,499.94</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	53,000.00	91,042.40	145,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>16,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>53,000.00</i>	<i>75,000.00</i>	<i>145,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>42.40</i>	<i>—</i>	<i>—</i>
Transfers	291.06	1,675.62	740.31	5,371.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	291.06	1,675.62	740.31	5,371.50
Refunds	1,301.46	6,704.75	2,408.01	543.40
Agency, trust, and investment	19,640.88	24,905.27	21,855.98	17,142.92
<i>Taxes and licenses for State</i>	<i>10,065.00</i>	<i>13,035.00</i>	<i>11,716.00</i>	<i>6,938.25</i>
<i>Taxes for county</i>	<i>6,045.54</i>	<i>9,779.40</i>	<i>6,748.00</i>	<i>3,991.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,359.14</i>	<i>1,286.47</i>	<i>2,734.78</i>	<i>5,662.69</i>
All other	1,171.20	804.40	658.20	650.20
RECAPITULATION.				
Revenue and offsets to outlays	\$330,863.75	\$304,070.91	\$259,408.63	\$172,011.97
Premiums	—	42.40	—	—
Municipal indebtedness	53,000.00	91,000.00	145,000.00	—
Transfers and refunds	1,592.52	8,380.37	3,148.32	5,914.90
Agency, trust, and investment	19,640.88	24,905.27	21,855.98	17,142.92
Total receipts	\$405,097.15	\$428,398.95	\$429,412.93	\$195,069.79
Balance on hand, including funds	74,346.11	43,047.05	28,590.64	54,668.22
GRAND TOTAL	\$479,443.26	\$471,446.00	\$458,003.57	\$249,738.01

Graded According to Population of 1940 — Continued.

PAYMENTS.	Holden POPULATION 3,924	East Bridgewater POPULATION 3,832	Westford POPULATION 3,830	Bedford POPULATION 3,807
Maintenance	\$283,434.78	\$234,759.30	\$216,865.88	\$141,169.88
<i>Departmental</i>	<i>213,414.60</i>	<i>218,478.18</i>	<i>214,554.62</i>	<i>133,011.82</i>
General government	11,049.68	12,230.09	9,128.97	8,213.84
Protection of persons and property	5,656.39	13,006.55	22,946.16	12,685.95
Health and sanitation	7,087.54	9,224.66	4,988.54	4,141.49
Highways	36,966.24	29,999.07	46,356.92	29,075.43
Charities	59,991.28	77,389.47	48,436.00	25,581.72
Soldiers' benefits	4,495.88	3,062.33	4,800.13	1,383.94
Schools	79,446.14	61,313.03	71,521.57	42,570.23
Libraries	3,479.29	6,397.25	2,099.45	1,148.67
Recreation	2,126.18	769.87	1,211.73	490.30
Pensions	—	—	—	—
Unclassified	3,115.88	5,085.86	3,065.15	7,720.25
<i>Public service enterprises</i>	<i>69,798.62</i>	<i>16,281.12</i>	<i>—</i>	<i>5,750.00</i>
Electric light	58,879.86	—	—	—
Water	10,918.76	16,281.12	—	5,750.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>221.66</i>	<i>—</i>	<i>2,311.26</i>	<i>2,357.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.46</i>
Interest	730.56	2,423.63	1,236.68	1,208.00
<i>Loans, general purposes</i>	<i>730.56</i>	<i>2,051.73</i>	<i>1,236.68</i>	<i>680.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>371.90</i>	<i>—</i>	<i>528.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,296.84	32,162.47	24,313.47	24,061.88
<i>Departmental</i>	<i>18,990.50</i>	<i>26,515.87</i>	<i>23,158.36</i>	<i>22,211.18</i>
General government	—	—	123.00	6,000.00
Protection of persons and property	—	5,500.00	12,236.07	421.10
Health and sanitation	—	—	—	—
Highways	18,625.00	17,207.04	7,826.55	8,108.19
Charities	—	—	—	—
Schools	365.50	3,437.99	935.78	7,526.89
Libraries	—	200.00	2,036.96	—
Recreation	—	—	—	155.00
Unclassified	—	170.84	—	—
<i>Public service enterprises</i>	<i>10,306.34</i>	<i>5,646.60</i>	<i>—</i>	<i>1,738.20</i>
Electric light	7,024.93	—	—	—
Water	3,281.41	5,646.60	—	1,738.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,155.11</i>	<i>112.50</i>
Municipal indebtedness	51,450.00	101,403.17	102,500.00	10,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,450.00</i>	<i>11,403.17</i>	<i>10,500.00</i>	<i>10,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,000.00</i>	<i>90,000.00</i>	<i>92,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	291.06	1,675.62	740.31	5,371.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>291.06</i>	<i>1,675.62</i>	<i>740.31</i>	<i>5,371.50</i>
Refunds	1,301.46	6,704.75	2,408.01	543.40
Agency, trust, and investment	19,618.14	24,029.22	21,896.12	17,970.06
<i>Taxes and licenses for State</i>	<i>10,065.00</i>	<i>13,035.00</i>	<i>11,715.00</i>	<i>6,938.25</i>
<i>Taxes for county</i>	<i>6,045.54</i>	<i>9,779.40</i>	<i>6,748.00</i>	<i>3,991.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,343.00</i>	<i>416.82</i>	<i>2,774.92</i>	<i>6,428.83</i>
<i>All other</i>	<i>1,164.60</i>	<i>798.00</i>	<i>658.20</i>	<i>611.20</i>
RECAPITULATION.				
Maintenance and interest	\$284,165.34	\$237,182.93	\$218,102.56	\$142,377.88
Permanent debt (except from sinking funds)	3,450.00	11,403.17	10,500.00	10,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,296.84	32,162.47	24,313.47	24,061.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,000.00	90,000.00	92,000.00	—
Transfers (except to sinking funds) and refunds	1,592.52	8,380.37	3,148.32	5,914.90
Agency, trust, and investment	19,618.14	24,029.22	21,896.12	17,970.06
Total payments	\$386,122.84	\$403,158.16	\$369,960.47	\$200,524.72
<i>Balance on hand, including funds</i>	<i>93,320.42</i>	<i>68,287.84</i>	<i>88,043.10</i>	<i>49,213.29</i>
GRAND TOTAL	\$479,443.26	\$471,446.00	\$458,003.57	\$249,738.01

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sharon POPULATION 3,737	Provincetown POPULATION 3,668	Weston POPULATION 3,590	Ayer POPULATION 3,572
REVENUE.	\$274,684.99	\$242,633.33	\$348,431.59	\$203,559.78
General	211,168.06	183,539.92	253,565.65	152,515.25
<i>Taxes</i>	<i>185,754.82</i>	<i>141,390.08</i>	<i>228,997.86</i>	<i>119,367.32</i>
Property, poll, and income	183,505.14	137,861.51	225,353.61	116,995.37
Corporation, bank, etc.	2,249.68	3,528.57	3,644.25	2,371.95
<i>Licenses and permits</i>	<i>391.00</i>	<i>8,318.50</i>	<i>448.00</i>	<i>5,184.50</i>
<i>Fines and forfeits</i>	<i>258.00</i>	<i>287.00</i>	<i>60.00</i>	<i>370.70</i>
<i>Grants and gifts</i>	<i>24,746.67</i>	<i>33,544.34</i>	<i>24,059.79</i>	<i>27,592.73</i>
For expenses	24,746.67	33,544.34	24,059.79	27,592.73
For outlays	—	—	—	—
All other	17.57	—	—	—
Commercial	63,516.93	59,093.41	94,865.94	51,044.53
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>12,373.24</i>	<i>8,647.60</i>	<i>23,918.35</i>	<i>13,005.71</i>
<i>Departmental</i>	<i>20,309.79</i>	<i>25,764.58</i>	<i>16,441.19</i>	<i>24,655.65</i>
General government	147.80	1,616.76	759.85	231.31
Protection of persons and property	108.14	87.84	171.91	234.37
Health and sanitation	485.20	723.72	238.00	277.45
Highways	3,337.48	6.50	2,637.41	3,246.20
Charities	14,756.72	18,375.40	8,728.41	13,600.71
Soldiers' benefits	4.50	225.00	—	80.00
Schools	1,226.31	4,604.70	2,751.53	6,942.52
Libraries	235.69	124.66	407.92	—
Recreation	—	—	1.80	33.00
Unclassified	7.95	—	744.36	10.09
<i>Public service enterprises</i>	<i>27,410.69</i>	<i>20,515.12</i>	<i>45,931.43</i>	<i>12,042.72</i>
Electric light	—	—	—	—
Water	27,410.69	16,364.23	45,931.43	12,042.72
All other	—	4,150.89	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,774.15</i>	<i>2,445.88</i>	<i>—</i>
<i>Interest</i>	<i>3,423.21</i>	<i>2,391.96</i>	<i>6,129.09</i>	<i>1,340.45</i>
On sinking funds	—	—	—	—
On trust and investment funds	575.20	134.69	3,428.94	350.39
All other	2,848.01	2,257.27	2,700.15	990.06
NON-REVENUE.	\$160,124.45	\$166,453.82	\$237,082.45	\$82,952.43
Offsets to outlays	1,798.88	1,606.78	1,000.00	10,524.89
<i>Departmental</i>	<i>1,798.88</i>	<i>1,606.78</i>	<i>1,000.00</i>	<i>10,524.89</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	130,000.00	130,000.00	159,085.25	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>55,000.00</i>	<i>20,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>130,000.00</i>	<i>130,000.00</i>	<i>104,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>85.25</i>	<i>—</i>
Transfers	653.79	126.66	3,091.93	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	653.79	126.66	3,091.93	—
Refunds	1,442.30	248.75	4,587.91	5,162.48
Agency, trust, and investment	26,229.48	34,471.63	69,317.36	17,265.06
<i>Taxes and licenses for State</i>	<i>16,024.46</i>	<i>13,035.00</i>	<i>26,277.59</i>	<i>10,230.00</i>
<i>Taxes for county</i>	<i>6,063.89</i>	<i>15,331.55</i>	<i>15,111.72</i>	<i>5,892.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,232.13</i>	<i>5,677.88</i>	<i>26,473.65</i>	<i>288.51</i>
All other	909.00	427.80	1,454.40	853.93
RECAPITULATION.				
Revenue and offsets to outlays	\$276,483.87	\$244,240.11	\$349,431.59	\$214,084.67
Premiums	—	—	85.25	—
Municipal indebtedness	130,000.00	130,000.00	159,000.00	50,000.00
Transfers and refunds	2,096.09	375.41	7,679.84	5,162.48
Agency, trust, and investment	26,229.48	34,471.63	69,317.36	17,265.06
Total receipts	\$434,809.44	\$409,087.15	\$585,514.04	\$286,512.21
Balance on hand, including funds	46,872.17	19,370.91	137,968.37	14,052.77
GRAND TOTAL	\$481,681.61	\$428,458.06	\$723,482.41	\$300,564.98

Graded According to Population of 1940 — Continued.

PAYMENTS.	Sharon POPULATION 3,737	Provincetown POPULATION 3,668	Weston POPULATION 3,590	Ayer POPULATION 3,572
Maintenance	\$216,046.77	\$229,109.28	\$270,653.30	\$166,589.38
<i>Departmental</i>	<i>204,810.05</i>	<i>203,059.21</i>	<i>247,745.44</i>	<i>156,444.14</i>
General government	13,399.14	13,143.85	14,659.00	11,846.04
Protection of persons and property	19,002.90	15,143.29	43,606.84	16,403.06
Health and sanitation	7,371.05	11,689.68	7,791.14	4,501.04
Highways	38,584.83	18,668.76	52,446.43	24,181.08
Charities	39,360.02	75,990.04	25,706.83	41,250.71
Soldiers' benefits	1,416.86	2,891.68	150.00	710.16
Schools	74,306.33	55,553.99	86,609.03	52,620.58
Libraries	3,237.26	3,162.24	8,563.37	1,700.00
Recreation	215.57	1,524.46	3,998.87	1,256.46
Pensions	—	—	—	—
Unclassified	7,916.09	5,291.22	4,213.93	1,975.01
<i>Public service enterprises</i>	<i>11,236.72</i>	<i>23,867.12</i>	<i>15,701.32</i>	<i>10,145.24</i>
Electric light	—	—	—	—
Water	11,236.72	18,321.76	15,701.32	10,145.24
All other	—	5,545.36	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,182.95</i>	<i>7,169.04</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>37.60</i>	<i>—</i>
Interest	3,204.03	2,063.55	8,800.85	1,621.21
<i>Loans, general purposes</i>	<i>2,259.03</i>	<i>1,791.67</i>	<i>4,709.91</i>	<i>1,545.46</i>
<i>Loans, public service enterprises</i>	<i>945.00</i>	<i>271.88</i>	<i>4,090.94</i>	<i>75.76</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,514.27	3,542.81	52,338.68	29,081.26
<i>Departmental</i>	<i>7,577.47</i>	<i>3,008.98</i>	<i>14,938.52</i>	<i>19,791.73</i>
General government	101.75	25.00	—	—
Protection of persons and property	—	597.50	8,776.42	1,207.85
Health and sanitation	261.88	—	—	2,576.43
Highways	4,452.75	1,339.81	4,418.10	15,816.45
Charities	—	—	—	—
Schools	2,376.09	1,046.67	605.37	191.00
Libraries	—	—	—	—
Recreation	—	—	1,136.63	—
Unclassified	385.00	—	—	—
<i>Public service enterprises</i>	<i>7,936.80</i>	<i>533.83</i>	<i>37,402.16</i>	<i>9,289.53</i>
Electric light	—	—	—	—
Water	7,936.80	533.83	37,402.16	9,289.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	175,700.00	139,500.00	159,380.65	34,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,700.00</i>	<i>9,500.00</i>	<i>35,380.65</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>130,000.00</i>	<i>124,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	653.79	126.66	3,091.93	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>653.79</i>	<i>126.66</i>	<i>3,091.93</i>	<i>—</i>
Refunds	1,442.30	248.75	4,587.91	5,162.48
Agency, trust, and investment	26,199.36	34,479.66	69,902.77	17,588.98
<i>Taxes and licenses for State</i>	<i>16,024.46</i>	<i>13,035.00</i>	<i>26,277.59</i>	<i>10,230.00</i>
<i>Taxes for county</i>	<i>6,063.89</i>	<i>15,331.55</i>	<i>15,111.72</i>	<i>5,892.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,210.41</i>	<i>5,685.31</i>	<i>27,069.26</i>	<i>618.43</i>
<i>All other</i>	<i>900.60</i>	<i>427.80</i>	<i>1,444.20</i>	<i>847.93</i>
RECAPITULATION.				
Maintenance and interest	\$219,250.80	\$231,172.83	\$279,454.15	\$168,210.59
Permanent debt (except from sinking funds)	20,700.00	9,500.00	35,380.65	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,514.27	3,542.81	52,338.68	29,081.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	155,000.00	130,000.00	124,000.00	25,000.00
Transfers (except to sinking funds) and refunds	2,096.09	375.41	7,679.84	5,162.48
Agency, trust, and investment	26,199.36	34,479.66	69,902.77	17,588.98
Total payments	\$438,760.52	\$409,070.71	\$568,756.09	\$254,043.31
Balance on hand, including funds	42,921.09	19,387.35	154,726.32	46,521.67
GRAND TOTAL	\$481,681.61	\$428,458.06	\$723,482.41	\$300,564.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,556	Warren POPULATION 3,531	Barre POPULATION 3,528	Wayland POPULATION 3,505
REVENUE.	\$308,726.55	\$209,093.00	\$217,227.58	\$269,504.12
General	232,158.71	165,366.98	176,457.47	212,313.17
<i>Taxes</i>	<i>193,866.29</i>	<i>120,362.98</i>	<i>123,869.62</i>	<i>182,826.93</i>
Property, poll, and income	188,516.92	112,575.00	104,491.32	180,759.01
Corporation, bank, etc.	5,349.37	7,777.98	19,378.30	2,067.92
Licenses and permits	377.50	2,460.50	3,075.00	3,871.00
Fines and forfeits	30.00	121.00	6.80	312.00
Grants and gifts	37,884.92	42,442.50	49,506.05	25,303.24
For expenses	36,534.92	42,442.50	49,506.05	25,303.24
For outlays	1,350.00	—	—	—
All other	—	—	—	—
Commercial	76,567.84	43,726.02	40,770.11	57,190.95
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>435.16</i>
To meet expenses	—	—	—	56.00
To meet outlays	—	—	—	379.16
Privileges	8,327.96	8,132.43	8,878.21	12,786.27
Departmental	31,061.75	31,417.53	21,449.41	22,591.75
General government	406.30	719.18	370.51	605.30
Protection of persons and property	204.65	92.04	59.34	51.97
Health and sanitation	1,906.30	638.03	661.42	233.64
Highways	915.00	8,519.64	4,060.94	2,162.71
Charities	22,648.52	17,369.90	13,405.94	18,738.13
Soldiers' benefits	630.50	—	—	682.50
Schools	63.12	4,052.99	2,884.26	19.09
Libraries	318.17	—	—	85.51
Recreation	—	—	—	—
Unclassified	3,969.19	25.75	7.00	12.90
<i>Public service enterprises</i>	<i>34,173.52</i>	<i>—</i>	<i>7,300.28</i>	<i>15,483.01</i>
Electric light	—	—	—	—
Water	34,173.52	—	7,300.28	15,483.01
All other	—	—	—	—
Cemeteries	884.45	2,270.41	204.59	1,418.50
Interest	2,120.16	1,905.65	2,937.62	4,476.26
On sinking funds	—	—	—	—
On trust and investment funds	558.63	321.17	1,690.89	1,662.28
All other	1,561.53	1,584.48	1,246.73	2,813.98
NON-REVENUE.	\$106,380.19	\$126,497.55	\$83,168.61	\$138,943.91
Offsets to outlays	11,074.24	30.58	2,263.97	20,864.94
<i>Departmental</i>	<i>11,074.24</i>	<i>30.58</i>	<i>2,263.97</i>	<i>20,864.94</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	61,900.00	108,555.85	63,008.99	71,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>555.85</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>61,900.00</i>	<i>108,000.00</i>	<i>56,000.00</i>	<i>71,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>8.99</i>	<i>—</i>
Transfers	511.18	581.81	565.17	3,144.84
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>511.18</i>	<i>581.81</i>	<i>565.17</i>	<i>3,144.84</i>
Refunds	2,288.34	1,277.68	1,351.33	2,074.16
Agency, trust, and investment	30,606.43	16,051.63	15,979.15	41,859.97
<i>Taxes and licenses for State</i>	<i>15,355.00</i>	<i>7,939.20</i>	<i>8,415.00</i>	<i>15,015.00</i>
<i>Taxes for county</i>	<i>9,901.40</i>	<i>4,767.15</i>	<i>5,054.47</i>	<i>8,648.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,517.63</i>	<i>2,842.68</i>	<i>1,678.88</i>	<i>17,173.12</i>
<i>All other</i>	<i>832.40</i>	<i>512.60</i>	<i>830.80</i>	<i>1,033.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$319,800.79	\$209,123.58	\$219,491.55	\$290,369.06
Premiums	—	—	8.99	—
Municipal indebtedness	61,900.00	108,555.85	63,000.00	71,000.00
Transfers and refunds	2,799.52	1,859.49	1,916.50	5,219.00
Agency, trust, and investment	30,606.43	16,051.63	15,979.15	41,859.97
Total receipts	\$415,106.74	\$335,590.55	\$300,396.19	\$408,448.03
<i>Balance on hand, including funds</i>	<i>79,616.45</i>	<i>33,205.24</i>	<i>25,132.47</i>	<i>19,243.25</i>
GRAND TOTAL	\$494,723.19	\$368,795.79	\$325,528.66	\$427,691.28

Graded According to Population of 1940 — Continued.

PAYMENTS.	Rockport POPULATION 3,556	Warren POPULATION 3,531	Barre POPULATION 3,528	Wayland POPULATION 3,505
Maintenance	\$239,353.66	\$162,054.93	\$180,649.60	\$198,493.11
<i>Departmental</i>	<i>212,792.26</i>	<i>169,882.71</i>	<i>177,743.56</i>	<i>184,570.93</i>
General government	13,135.06	7,603.98	8,758.58	14,737.70
Protection of persons and property	23,450.01	10,823.89	5,980.61	9,521.76
Health and sanitation	8,912.66	5,471.10	5,688.83	6,530.31
Highways	22,744.18	30,910.17	49,840.44	29,007.53
Charities	74,504.88	49,173.22	39,104.90	48,577.37
Soldiers' benefits	2,152.71	3,479.20	1,393.50	2,937.55
Schools	50,794.18	48,118.70	61,204.43	61,541.02
Libraries	4,209.39	1,784.97	2,344.35	4,542.48
Recreation	2,138.51	414.72	1,728.33	1,600.52
Pensions	—	—	—	—
Unclassified	5,750.68	2,102.76	1,699.59	5,574.69
<i>Public service enterprises</i>	<i>23,253.99</i>	<i>—</i>	<i>1,930.98</i>	<i>10,468.22</i>
Electric light	—	—	—	—
Water	23,253.99	—	1,920.78	10,468.22
All other	—	—	10.20	—
<i>Cemeteries</i>	<i>3,307.41</i>	<i>2,172.22</i>	<i>975.06</i>	<i>3,453.96</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,860.98	4,367.84	690.69	2,542.98
<i>Loans, general purposes</i>	<i>2,979.73</i>	<i>4,367.84</i>	<i>140.69</i>	<i>1,950.48</i>
<i>Loans, public service enterprises</i>	<i>1,881.25</i>	<i>—</i>	<i>550.00</i>	<i>592.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	45,720.65	18,162.34	28,719.72	40,897.16
<i>Departmental</i>	<i>37,602.26</i>	<i>18,011.71</i>	<i>18,783.63</i>	<i>40,351.41</i>
General government	455.03	108.00	1,732.48	—
Protection of persons and property	1,770.42	—	2,717.60	1,699.77
Health and sanitation	12,972.48	—	—	6,709.71
Highways	19,890.95	17,853.71	43,809.50	30,342.08
Charities	—	—	524.05	—
Schools	559.27	50.00	—	1,599.85
Libraries	—	—	—	—
Recreation	1,954.11	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>8,118.39</i>	<i>—</i>	<i>9,936.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,118.39	—	9,936.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>150.63</i>	<i>—</i>	<i>545.75</i>
Municipal indebtedness	88,775.00	122,619.07	64,000.00	78,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>126,875.00</i>	<i>18,563.22</i>	<i>4,000.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>555.85</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>61,900.00</i>	<i>103,500.00</i>	<i>60,000.00</i>	<i>66,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	511.18	581.81	565.17	3,144.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>511.18</i>	<i>581.81</i>	<i>565.17</i>	<i>3,144.84</i>
Refunds	2,288.34	1,277.68	1,351.33	2,074.16
Agency, trust, and investment	30,847.38	16,075.11	16,041.83	41,980.39
<i>Taxes and licenses for State</i>	<i>15,355.00</i>	<i>7,939.20</i>	<i>8,415.00</i>	<i>15,015.00</i>
<i>Taxes for county</i>	<i>9,901.40</i>	<i>4,757.15</i>	<i>5,054.47</i>	<i>8,648.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,760.38</i>	<i>2,866.16</i>	<i>1,746.96</i>	<i>17,239.94</i>
<i>All other</i>	<i>830.60</i>	<i>512.60</i>	<i>825.40</i>	<i>1,026.60</i>
RECAPITULATION				
Maintenance and interest	\$244,214.64	\$166,422.77	\$181,340.29	\$201,036.09
Permanent debt (except from sinking funds)	126,875.00	18,563.22	4,000.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,720.65	18,162.34	28,719.72	40,897.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	555.85	—	—
Temporary loans	61,900.00	103,500.00	60,000.00	66,500.00
Transfers (except to sinking funds) and refunds	2,799.52	1,859.49	1,916.50	5,219.00
Agency, trust, and investment	30,847.38	16,075.11	16,041.83	41,980.39
Total payments	\$412,357.19	\$325,138.78	\$292,018.34	\$367,632.64
<i>Balance on hand, including funds</i>	<i>82,366.00</i>	<i>43,657.01</i>	<i>33,510.32</i>	<i>60,058.64</i>
GRAND TOTAL	\$494,723.19	\$368,795.79	\$325,528.66	\$427,691.28

¹ Includes \$2,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 3,503	East Longmeadow POPULATION 3,403	Nantucket POPULATION 3,401	Westwood POPULATION 3,376
REVENUE.	\$159,611.87	\$210,983.93	\$396,722.29	\$201,467.86
General	129,916.85	168,007.20	355,349.70	170,970.95
<i>Taxes</i>	<i>74,605.98</i>	<i>145,120.48</i>	<i>304,029.32</i>	<i>151,299.77</i>
Property, poll, and income	71,396.78	142,876.23	297,660.60	148,953.59
Corporation, bank, etc.	3,209.20	2,244.25	6,368.72	2,346.18
<i>Licenses and permits</i>	<i>1,995.00</i>	<i>2,226.50</i>	<i>5,808.50</i>	<i>1,299.75</i>
<i>Fines and forfeits</i>	<i>725.90</i>	<i>177.00</i>	<i>336.50</i>	<i>80.00</i>
<i>Grants and gifts</i>	<i>52,589.97</i>	<i>20,483.22</i>	<i>45,175.38</i>	<i>18,341.43</i>
For expenses	52,589.97	20,483.22	43,533.17	18,341.43
For outlays	—	—	1,642.21	—
All other	—	—	—	—
Commercial	29,695.02	42,976.73	41,372.59	30,496.91
<i>Special assessments</i>	<i>—</i>	<i>1,550.00</i>	<i>320.00</i>	<i>2,196.70</i>
To meet expenses	—	1,550.00	320.00	2,196.70
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,388.99</i>	<i>10,442.77</i>	<i>7,741.77</i>	<i>18,529.55</i>
<i>Departmental</i>	<i>20,754.63</i>	<i>15,851.53</i>	<i>22,460.70</i>	<i>7,807.30</i>
General government	75.85	255.76	731.08	478.93
Protection of persons and property	1,080.16	85.54	47.62	37.06
Health and sanitation	—	164.50	289.55	12.69
Highways	2,409.52	3,043.69	—	195.24
Charities	14,769.65	11,461.80	20,063.48	6,444.27
Soldiers' benefits	260.00	360.00	120.00	230.00
Schools	2,149.50	319.04	8.00	281.42
Libraries	—	76.20	—	121.81
Recreation	—	—	1,000.00	—
Unclassified	10.00	85.00	200.97	5.88
<i>Public service enterprises</i>	<i>—</i>	<i>12,861.36</i>	<i>9,559.66</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,861.36	9,559.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>589.90</i>	<i>—</i>	<i>352.28</i>	<i>—</i>
<i>Interest</i>	<i>1,961.45</i>	<i>2,271.07</i>	<i>938.18</i>	<i>1,963.36</i>
On sinking funds	—	—	—	—
On trust and investment funds	743.41	769.17	33.69	330.06
All other	1,218.04	1,501.90	904.49	1,633.30
NON-REVENUE.	\$69,807.67	\$83,549.25	\$104,074.34	\$108,224.39
Offsets to outlays	5,331.45	12,928.90	1,162.02	3,695.61
<i>Departmental</i>	<i>5,331.45</i>	<i>12,928.90</i>	<i>1,162.02</i>	<i>3,695.61</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	51,015.00	45,700.00	50,000.00	76,500.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,800.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>41,900.00</i>	<i>50,000.00</i>	<i>76,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	342.98	1,495.99	10.00	75.53
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	342.98	1,495.99	10.00	75.53
Refunds	412.98	909.20	1,484.84	1,455.71
Agency, trust, and investment	12,705.26	22,515.16	51,417.48	26,497.54
<i>Taxes and licenses for State</i>	<i>4,620.00</i>	<i>11,715.00</i>	<i>29,868.06</i>	<i>18,181.99</i>
<i>Taxes for county</i>	<i>5,661.32</i>	<i>7,518.43</i>	<i>19,126.75</i>	<i>6,876.57</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,643.74</i>	<i>2,660.93</i>	<i>1,858.07</i>	<i>164.18</i>
All other	780.20	920.80	564.60	1,274.80
RECAPITULATION.				
Revenue and offsets to outlays	\$164,943.32	\$223,912.83	\$397,884.31	\$205,163.47
Premiums	15.00	—	—	—
Municipal indebtedness	51,000.00	45,700.00	50,000.00	76,500.00
Transfers and refunds	755.96	2,405.19	1,494.84	1,531.24
Agency, trust, and investment	12,705.26	22,515.16	51,417.48	26,497.54
Total receipts	\$229,419.54	\$294,533.18	\$500,796.63	\$309,692.25
Balance on hand, including funds	10,600.60	27,265.88	45,086.09	42,943.64
GRAND TOTAL	\$240,020.14	\$321,799.06	\$545,882.72	\$352,635.89

Graded According to Population of 1940 — Continued.

PAYMENTS.	Belchertown POPULATION 3,503	East Longmeadow POPULATION 3,403	Nantucket POPULATION 3,401	Westwood POPULATION 3,376
Maintenance	\$129,274.34	\$153,119.64	\$293,297.87	\$168,714.44
<i>Departmental</i>	<i>128,287.29</i>	<i>142,761.09</i>	<i>285,809.20</i>	<i>168,687.44</i>
General government	5,407.88	9,548.78	18,471.65	15,897.00
Protection of persons and property	5,193.80	6,956.10	41,215.26	36,608.39
Health and sanitation	2,164.21	2,653.53	26,887.10	5,433.35
Highways	26,779.71	18,567.36	25,259.56	26,369.93
Charities	37,422.19	27,472.69	82,956.16	21,333.74
Soldiers' benefits	1,801.25	1,370.63	12,706.65	1,856.50
Schools	45,058.72	72,945.47	62,858.65	52,894.00
Libraries	569.09	999.56	4,500.00	1,611.64
Recreation	430.97	832.61	979.02	2,427.92
Pensions	—	—	500.00	—
Unclassified	3,459.47	1,414.36	9,475.15	4,224.97
<i>Public service enterprises</i>	<i>—</i>	<i>10,368.55</i>	<i>6,837.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,358.55	6,837.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>987.05</i>	<i>—</i>	<i>651.58</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>27.00</i>
Interest	332.83	1,125.25	5,552.08	4,847.96
<i>Loans, general purposes</i>	<i>332.83</i>	<i>728.93</i>	<i>4,277.08</i>	<i>4,847.96</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>396.32</i>	<i>1,275.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,683.03	47,252.23	20,037.08	48,471.53
<i>Departmental</i>	<i>19,683.43</i>	<i>28,637.23</i>	<i>20,037.08</i>	<i>48,471.53</i>
General government	85.00	—	407.68	7,188.15
Protection of persons and property	147.71	—	1,658.42	1,037.60
Health and sanitation	6,926.99	11,674.01	2,179.66	231.56
Highways	11,207.22	16,963.22	6,187.42	15,119.78
Charities	—	—	—	—
Schools	1,151.81	—	127.65	22,394.44
Libraries	—	—	—	—
Recreation	64.70	—	—	2,500.00
Unclassified	—	—	9,476.25	—
<i>Public service enterprises</i>	<i>—</i>	<i>18,615.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	18,615.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>99.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,000.00	57,500.00	127,500.00	85,260.10
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>17,500.00</i>	<i>27,500.00</i>	<i>9,260.10</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>100,000.00</i>	<i>76,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	342.98	1,495.99	10.00	75.53
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>342.98</i>	<i>1,495.99</i>	<i>10.00</i>	<i>75.53</i>
Refunds	412.98	909.20	1,484.84	1,455.71
Agency, trust, and investment	12,965.69	21,806.22	51,303.32	26,667.07
<i>Taxes and licenses for State</i>	<i>4,620.00</i>	<i>11,715.00</i>	<i>29,868.06</i>	<i>18,181.99</i>
<i>Taxes for county</i>	<i>5,661.32</i>	<i>7,318.43</i>	<i>19,126.75</i>	<i>6,876.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,904.17</i>	<i>1,833.79</i>	<i>1,743.91</i>	<i>333.71</i>
<i>All other</i>	<i>780.20</i>	<i>939.00</i>	<i>564.60</i>	<i>1,274.80</i>
RECAPITULATION.				
Maintenance and interest	\$129,607.17	\$154,244.89	\$298,849.95	\$173,562.40
Permanent debt (except from sinking funds)	3,000.00	17,500.00	27,500.00	9,260.10
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,683.03	47,252.23	20,037.08	48,471.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	40,000.00	100,000.00	76,000.00
Transfers (except to sinking funds) and refunds	755.96	2,405.19	1,494.84	1,531.24
Agency, trust, and investment	12,965.69	21,806.22	51,303.32	26,667.07
Total payments	\$206,011.85	\$283,208.53	\$499,185.19	\$335,492.34
<i>Balance on hand, including funds</i>	<i>34,008.29</i>	<i>38,590.53</i>	<i>46,697.53</i>	<i>17,143.55</i>
GRAND TOTAL	\$240,020.14	\$321,799.06	\$545,882.72	\$352,635.89

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Holbrook POPULATION 3,330	Bourne POPULATION 3,315	North Brookfield POPULATION 3,304	Medway POPULATION 3,297
REVENUE.	\$226,191.97	\$358,220.15	\$193,307.01	\$218,250.35
General	166,042.63	311,716.95	138,451.50	163,223.70
<i>Taxes</i>	<i>127,486.56</i>	<i>259,869.91</i>	<i>95,027.50</i>	<i>120,378.89</i>
Property, poll, and income	121,056.14	248,794.95	90,393.03	115,945.58
Corporation, bank, etc.	6,429.42	11,074.96	4,634.47	4,433.31
<i>Licenses and permits</i>	<i>763.50</i>	<i>6,481.00</i>	<i>2,005.50</i>	<i>3,143.50</i>
<i>Fines and forfeits</i>	<i>8.50</i>	<i>910.00</i>	<i>37.80</i>	<i>173.60</i>
<i>Grants and gifts</i>	<i>37,785.07</i>	<i>44,456.04</i>	<i>41,380.70</i>	<i>39,522.71</i>
For expenses	37,785.07	44,456.04	41,380.70	39,522.71
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	60,149.34	46,503.20	54,855.51	55,026.65
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>591.62</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	591.62
<i>Privileges</i>	<i>8,713.13</i>	<i>15,801.87</i>	<i>8,157.86</i>	<i>6,848.63</i>
<i>Departmental</i>	<i>32,948.83</i>	<i>29,142.53</i>	<i>31,867.60</i>	<i>32,281.03</i>
General government	125.50	1,086.70	1,390.00	1,900.00
Protection of persons and property	29.48	867.47	130.55	89.85
Health and sanitation	238.57	130.22	802.43	438.69
Highways	2,054.88	663.25	4,084.45	6,793.77
Charities	28,468.36	25,467.76	24,040.15	19,923.58
Soldiers' benefits	411.30	—	251.00	—
Schools	1,441.36	927.13	1,019.46	3,102.23
Libraries	163.15	—	123.56	28.65
Recreation	—	—	—	—
Unclassified	15.73	—	26.00	4.25
<i>Public service enterprises</i>	<i>15,401.40</i>	<i>—</i>	<i>11,258.34</i>	<i>14,003.51</i>
Electric light	—	—	—	—
Water	15,401.40	—	11,258.34	14,003.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,706.91</i>	<i>—</i>
<i>Interest</i>	<i>3,086.48</i>	<i>1,558.80</i>	<i>1,864.80</i>	<i>1,301.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,055.84	307.97	188.65	—
All other	2,030.64	1,250.83	1,676.15	1,301.97
NON-REVENUE.	\$108,806.20	\$108,923.43	\$76,283.16	\$111,966.93
Offsets to outlays	—	—	—	2,531.24
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,531.24</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	92,000.00	50,000.00	60,000.00	94,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>92,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,004.12	502.25	706.60	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,004.12</i>	<i>502.25</i>	<i>706.60</i>	<i>—</i>
Refunds	556.03	4,575.88	527.20	925.15
Agency, trust, and investment	15,246.05	53,845.30	15,049.36	14,510.54
<i>Taxes and licenses for State</i>	<i>9,570.00</i>	<i>23,486.79</i>	<i>7,755.00</i>	<i>8,766.20</i>
<i>Taxes for county</i>	<i>3,625.83</i>	<i>27,557.97</i>	<i>4,658.04</i>	<i>3,315.26</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,297.42</i>	<i>1,314.70</i>	<i>1,840.72</i>	<i>1,621.08</i>
<i>All other</i>	<i>752.80</i>	<i>1,485.84</i>	<i>795.60</i>	<i>810.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$226,191.97	\$358,220.15	\$193,307.01	\$220,781.59
Premiums	—	—	—	—
Municipal indebtedness	92,000.00	50,000.00	60,000.00	94,000.00
Transfers and refunds	1,560.15	5,078.13	1,233.80	925.15
Agency, trust, and investment	15,246.05	53,845.30	15,049.36	14,510.54
Total receipts	\$334,998.17	\$467,143.58	\$269,590.17	\$330,217.28
<i>Balance on hand, including funds</i>	<i>62,849.68</i>	<i>58,865.85</i>	<i>30,565.26</i>	<i>14,125.35</i>
GRAND TOTAL	\$397,847.85	\$524,009.43	\$300,155.43	\$344,342.63

Graded According to Population of 1940 — Continued.

PAYMENTS.	Holbrook POPULATION 3,330	Bourne POPULATION 3,315	North Brookfield POPULATION 3,304	Medway POPULATION 3,297
Maintenance	\$193,079.74	\$304,546.04	\$164,974.95	\$191,766.93
<i>Departmental</i>	<i>181,106.40</i>	<i>304,404.79</i>	<i>153,330.93</i>	<i>183,348.03</i>
General government	10,678.62	23,903.42	7,572.55	10,703.38
Protection of persons and property	11,083.15	53,228.84	8,208.71	10,430.55
Health and sanitation	5,355.71	11,616.42	7,431.46	5,907.15
Highways	15,529.88	40,871.96	30,609.78	32,244.92
Charities	81,049.79	77,293.44	52,813.64	68,444.70
Soldiers' benefits	2,939.61	2,739.07	936.83	1,728.90
Schools	48,348.04	79,624.38	39,275.31	48,221.73
Libraries	1,522.99	8,194.68	2,861.09	999.86
Recreation	720.92	1,262.54	201.18	559.84
Pensions	—	—	—	—
Unclassified	3,877.69	5,670.04	3,420.38	4,107.00
<i>Public service enterprises</i>	<i>11,973.34</i>	<i>141.25</i>	<i>9,670.55</i>	<i>8,418.90</i>
Electric light	—	—	—	—
Water	11,973.34	—	9,670.55	8,418.90
All other	—	141.25	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,973.47</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,634.62	834.55	728.26	2,147.69
<i>Loans, general purposes</i>	<i>1,534.62</i>	<i>834.55</i>	<i>628.26</i>	<i>1,844.02</i>
<i>Loans, public service enterprises</i>	<i>100.00</i>	<i>—</i>	<i>100.00</i>	<i>303.67</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,996.76	4,762.38	6,506.96	46,115.50
<i>Departmental</i>	<i>4,944.73</i>	<i>4,762.38</i>	<i>5,208.78</i>	<i>39,471.05</i>
General government	715.42	268.45	—	—
Protection of persons and property	—	414.61	—	759.40
Health and sanitation	154.37	—	—	143.35
Highways	528.12	726.45	3,253.91	4,162.14
Charities	—	—	1,652.15	—
Schools	608.93	743.93	302.72	33,931.16
Libraries	—	—	—	—
Recreation	2,937.89	2,333.94	—	475.00
Unclassified	—	275.00	—	—
<i>Public service enterprises</i>	<i>1,052.03</i>	<i>—</i>	<i>1,298.18</i>	<i>6,644.45</i>
Electric light	—	—	—	—
Water	1,052.03	—	1,298.18	6,644.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	102,000.00	62,500.00	71,600.00	78,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>12,500.00</i>	<i>11,600.00</i>	<i>13,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>91,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,004.12	502.25	706.60	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,004.12</i>	<i>502.25</i>	<i>706.60</i>	<i>—</i>
Refunds	556.03	4,575.88	527.20	925.15
Agency, trust, and investment	15,115.43	54,264.25	14,720.01	14,510.54
<i>Taxes and licenses for State</i>	<i>9,570.00</i>	<i>23,486.79</i>	<i>7,755.00</i>	<i>8,766.20</i>
<i>Taxes for county</i>	<i>3,625.83</i>	<i>27,557.97</i>	<i>4,658.04</i>	<i>3,313.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,116.40</i>	<i>1,724.65</i>	<i>1,521.57</i>	<i>1,621.08</i>
<i>All other</i>	<i>803.20</i>	<i>1,494.84</i>	<i>785.40</i>	<i>810.00</i>
RECAPITULATION.				
Maintenance and interest	\$194,714.36	\$305,380.59	\$165,703.21	\$193,914.62
Permanent debt (except from sinking funds)	11,000.00	12,500.00	11,600.00	13,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,996.76	4,762.38	6,506.96	46,115.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	91,000.00	50,000.00	60,000.00	65,000.00
Transfers (except to sinking funds) and refunds	1,560.15	5,078.13	1,233.80	925.15
Agency, trust, and investment	15,115.43	54,264.25	14,720.01	14,510.54
Total payments	\$319,386.70	\$431,985.35	\$259,763.98	\$333,965.81
<i>Balance on hand, including funds</i>	<i>78,461.15</i>	<i>92,024.08</i>	<i>40,391.45</i>	<i>10,376.82</i>
GRAND TOTAL	\$397,847.85	\$524,009.43	\$300,155.43	\$344,342.63

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Bridgewater POPULATION 3,247	Pepperell POPULATION 3,114	Hopedale POPULATION 3,113	Cohasset POPULATION 3,111
REVENUE.	\$174,421.53	\$160,648.81	\$183,673.00	\$317,096.10
General	132,353.28	125,600.04	161,172.31	277,809.39
<i>Taxes</i>	107,006.87	81,804.75	142,712.31	247,375.98
Property, poll, and income	103,207.34	72,450.59	63,712.04	240,364.52
Corporation, bank, etc.	3,799.53	9,354.16	79,000.27	7,011.46
<i>Licenses and permits</i>	653.50	3,304.00	50.50	2,716.50
<i>Fines and forfeits</i>	22.00	.95	—	99.00
<i>Grants and gifts</i>	24,670.91	40,490.34	18,409.50	27,617.91
For expenses	24,670.91	39,540.66	18,409.50	27,317.91
For outlays	—	949.68	—	300.00
<i>All other</i>	—	—	—	—
Commercial	42,068.25	35,048.77	22,500.69	39,286.71
<i>Special assessments</i>	—	—	—	228.00
To meet expenses	—	—	—	228.00
To meet outlays	—	—	—	—
<i>Privileges</i>	8,640.99	6,869.70	9,975.52	14,280.34
<i>Departmental</i>	17,797.74	16,448.76	10,072.97	21,130.84
General government	761.33	156.77	2,099.20	1,158.73
Protection of persons and property	34.43	44.65	68.50	138.06
Health and sanitation	567.85	—	908.86	196.25
Highways	2,791.35	4,234.99	120.34	36.75
Charities	12,243.34	11,562.19	5,829.20	14,579.03
Soldiers' benefits	422.50	—	—	40.00
Schools	882.80	243.10	870.43	4,557.69
Libraries	90.14	104.00	176.44	—
Recreation	—	5.00	—	3.00
Unclassified	4.00	48.06	—	421.33
<i>Public service enterprises</i>	14,426.50	8,279.57	—	—
Electric light	—	—	—	—
Water	14,426.50	8,279.57	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	468.00	7.86	547.92
<i>Interest</i>	1,203.02	2,982.74	2,444.84	3,099.61
On sinking funds	—	—	—	—
On trust and investment funds	387.57	1,784.42	2,302.25	1,506.58
All other	815.45	1,198.32	142.59	1,593.03
NON-REVENUE.	\$27,391.21	\$24,476.47	\$132,296.61	\$84,262.75
Offsets to outlays	8,381.54	7,660.66	—	1,250.00
<i>Departmental</i>	8,381.54	7,660.66	—	1,250.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	109,000.00	40,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	100,000.00	40,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	418.08	1,835.98	2,287.23	1,940.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	418.08	1,835.98	2,287.23	1,940.10
Refunds	1,047.26	481.72	361.01	4,567.36
Agency, trust, and investment	17,544.33	14,498.11	29,648.37	36,505.29
<i>Taxes and licenses for State</i>	9,075.00	7,930.00	17,012.58	24,640.54
<i>Taxes for county</i>	6,808.44	4,942.20	10,208.05	9,314.63
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	796.89	941.91	1,287.28	1,629.12
<i>All other</i>	864.00	684.00	1,140.46	921.00
RECAPITULATION.				
Revenue and offsets to outlays	\$182,803.07	\$168,309.47	\$183,673.00	\$318,346.10
Premiums	—	—	—	—
Municipal indebtedness	—	—	100,000.00	40,000.00
Transfers and refunds	1,465.34	2,317.70	2,648.24	6,507.46
Agency, trust, and investment	17,544.33	14,498.11	29,648.37	36,505.29
Total receipts	\$201,812.74	\$185,125.28	\$315,969.61	\$401,358.85
Balance on hand, including funds	43,868.85	66,580.23	57,504.58	91,790.81
GRAND TOTAL	\$245,681.59	\$251,705.51	\$373,474.19	\$493,149.66

Graded According to Population of 1940 — Continued.

PAYMENTS.	West Bridgewater POPULATION 3,247	Pepperell POPULATION 3,114	Hopedale POPULATION 3,113	Cohasset POPULATION 3,111
Maintenance	\$151,066.85	\$151,214.45	\$153,399.40	\$270,599.45
<i>Departmental</i>	<i>140,060.10</i>	<i>143,457.46</i>	<i>153,292.04</i>	<i>269,314.06</i>
General government	9,915.68	7,367.58	6,836.42	21,543.73
Protection of persons and property	10,103.18	7,295.04	26,307.93	63,316.68
Health and sanitation	4,504.36	2,655.77	7,908.72	12,631.19
Highways	18,533.82	37,345.25	22,234.49	45,164.48
Charities	42,887.51	40,119.56	25,722.66	36,062.46
Soldiers' benefits	1,012.12	1,120.97	418.53	737.47
Schools	47,149.66	42,139.40	52,021.56	76,239.74
Libraries	1,649.38	3,284.03	5,749.06	6,696.40
Recreation	941.02	200.65	5,567.67	3,259.13
Pensions	—	—	—	1,050.00
Unclassified	3,363.37	1,929.21	525.00	2,612.78
<i>Public service enterprises</i>	<i>11,006.75</i>	<i>6,854.89</i>	—	—
Electric light	—	—	—	—
Water	11,006.75	6,854.89	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>895.80</i>	<i>107.36</i>	<i>1,261.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>6.30</i>	—	<i>24.21</i>
Interest	296.92	375.00	1,648.71	1,254.14
<i>Loans, general purposes</i>	<i>79.32</i>	<i>375.00</i>	<i>1,648.71</i>	<i>1,254.14</i>
<i>Loans, public service enterprises</i>	<i>217.60</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
Outlays	21,234.14	20,268.80	18,521.40	36,093.62
<i>Departmental</i>	<i>21,220.45</i>	<i>20,268.80</i>	<i>18,521.40</i>	<i>36,093.62</i>
General government	48.00	725.00	—	110.04
Protection of persons and property	660.00	500.00	—	15,682.62
Health and sanitation	—	—	—	547.98
Highways	16,437.93	11,724.44	18,521.40	10,418.99
Charities	—	—	—	—
Schools	4,074.52	7,319.36	—	—
Libraries	—	—	—	2,200.00
Recreation	—	—	—	7,133.99
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>13.69</i>	—	—	—
Electric light	—	—	—	—
Water	13.69	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	3,900.00	11,235.00	106,000.00	45,000.00
<i>From sinking funds</i>	<i>—</i>	—	—	—
<i>From revenue and other sources</i>	<i>3,900.00</i>	<i>5,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>6,235.00</i>	<i>100,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	—	—	—
Transfers	418.08	1,835.98	2,287.23	1,940.10
<i>To sinking funds from revenue</i>	<i>—</i>	—	—	—
<i>All other</i>	<i>418.08</i>	<i>1,835.98</i>	<i>2,287.23</i>	<i>1,940.10</i>
Refunds	1,047.26	481.72	361.01	4,567.36
Agency, trust, and investment	17,517.90	14,565.35	29,637.73	35,385.25
<i>Taxes and licenses for State</i>	<i>9,075.00</i>	<i>7,930.00</i>	<i>17,012.53</i>	<i>24,640.54</i>
<i>Taxes for county</i>	<i>6,808.44</i>	<i>4,942.20</i>	<i>10,208.05</i>	<i>9,314.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>740.66</i>	<i>950.35</i>	<i>1,276.64</i>	<i>489.68</i>
<i>All other</i>	<i>893.80</i>	<i>742.80</i>	<i>1,140.46</i>	<i>940.40</i>
RECAPITULATION.				
Maintenance and interest	\$151,363.77	\$151,589.45	\$155,048.11	\$271,853.59
Permanent debt (except from sinking funds)	3,900.00	5,000.00	6,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,234.14	20,268.80	18,521.40	36,093.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	6,235.00	100,000.00	40,000.00
Transfers (except to sinking funds) and refunds	1,465.34	2,317.70	2,648.24	6,507.46
Agency, trust, and investment	17,517.90	14,565.35	29,637.73	35,385.25
Total payments	\$195,481.15	\$199,976.30	\$311,855.48	\$394,839.92
Balance on hand, including funds	50,200.44	51,729.21	61,618.71	98,309.74
GRAND TOTAL	\$245,681.59	\$251,705.51	\$373,474.19	\$493,149.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 3,107	Wilbraham POPULATION 3,041	Holliston POPULATION 3,000	Dighton POPULATION 2,983
REVENUE.	\$177,013.97	\$192,450.13	\$198,231.80	\$199,361.41
General	127,785.26	158,071.12	159,579.75	153,066.08
<i>Taxes</i>	<i>86,321.79</i>	<i>126,999.40</i>	<i>121,220.73</i>	<i>118,901.60</i>
Property, poll, and income	78,401.47	116,843.27	119,542.96	98,240.61
Corporation, bank, etc.	7,920.32	10,156.13	1,677.77	20,660.99
<i>Licenses and permits</i>	<i>3,065.49</i>	<i>3,016.00</i>	<i>84.50</i>	<i>499.00</i>
<i>Fines and forfeits</i>	<i>117.90</i>	<i>276.30</i>	<i>192.90</i>	<i>80.00</i>
<i>Grants and gifts</i>	<i>38,280.08</i>	<i>27,781.42</i>	<i>38,081.62</i>	<i>33,585.48</i>
For expenses	38,280.08	27,781.42	36,532.17	33,585.48
For outlays	—	—	1,549.45	—
All other	—	—	—	—
Commercial	49,228.71	34,379.01	38,652.05	46,295.33
<i>Special assessments</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	50.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,868.24</i>	<i>10,871.35</i>	<i>8,025.79</i>	<i>7,515.46</i>
<i>Departmental</i>	<i>19,293.88</i>	<i>11,337.37</i>	<i>28,648.55</i>	<i>38,219.20</i>
General government	128.00	52.25	454.60	213.50
Protection of persons and property	51.50	74.05	181.47	14,609.24
Health and sanitation	432.11	166.90	754.86	1,174.68
Highways	4,604.46	1,777.65	5,828.81	2,003.00
Charities	12,836.43	8,874.23	19,601.83	12,158.85
Soldiers' benefits	137.50	—	367.50	534.00
Schools	336.33	308.42	1,359.90	7,458.62
Libraries	—	46.82	99.58	45.38
Recreation	—	—	—	—
Unclassified	1767.55	37.05	—	21.93
<i>Public service enterprises</i>	<i>18,866.36</i>	<i>10,897.97</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	18,866.36	10,897.97	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>539.72</i>	<i>146.98</i>	<i>2.00</i>	<i>—</i>
<i>Interest</i>	<i>1,660.51</i>	<i>1,076.34</i>	<i>1,975.71</i>	<i>560.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	590.47	89.72	189.15	32.62
All other	1,070.04	985.62	1,786.56	528.05
NON-REVENUE.	\$111,660.85	\$127,882.27	\$41,410.13	\$81,387.47
Offsets to outlays	2,867.04	5,919.52	3,000.00	—
<i>Departmental</i>	<i>2,867.04</i>	<i>5,919.52</i>	<i>3,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	100,100.00	20,000.00	65,037.50
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>100,100.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>37.50</i>
Transfers	790.14	12.00	78.79	22.62
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	790.14	12.00	78.79	22.62
Refunds	138.67	733.79	1,707.97	205.79
Agency, trust, and investment	57,865.00	21,116.96	16,623.37	16,121.56
<i>Taxes and licenses for State</i>	<i>6,435.00</i>	<i>8,580.00</i>	<i>10,065.00</i>	<i>9,075.00</i>
<i>Taxes for county</i>	<i>4,781.97</i>	<i>5,359.98</i>	<i>5,797.58</i>	<i>5,717.57</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>41,994.99</i>	<i>6,351.38</i>	<i>80.79</i>	<i>677.46</i>
All other	4,653.04	825.60	680.00	651.53
RECAPITULATION.				
Revenue and offsets to outlays	\$179,881.01	\$198,369.65	\$201,231.80	\$199,361.41
Premiums	—	—	—	37.50
Municipal indebtedness	50,000.00	100,100.00	20,000.00	65,000.00
Transfers and refunds	928.81	745.79	1,786.76	228.41
Agency, trust, and investment	57,865.00	21,116.96	16,623.37	16,121.56
Total receipts	\$288,674.82	\$320,332.40	\$239,641.93	\$280,748.88
Balance on hand, including funds	46,077.64	36,469.54	37,206.09	17,826.48
GRAND TOTAL	\$334,752.46	\$356,801.94	\$276,848.02	\$298,575.36

¹ Includes \$493.95 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Norton POPULATION 3,107	Wilbraham POPULATION 3,041	Holliston POPULATION 3,000	Dighton POPULATION 2,983
Maintenance	\$143,146.23	\$133,814.11	\$166,625.47	\$171,687.10
<i>Departmental</i>	<i>132,533.33</i>	<i>127,044.01</i>	<i>166,599.47</i>	<i>171,687.10</i>
General government	7,491.53	8,063.80	8,823.66	8,583.50
Protection of persons and property	7,062.73	7,566.30	14,062.01	18,344.56
Health and sanitation	3,967.52	4,707.37	3,848.91	11,228.34
Highways	22,825.92	21,846.56	35,174.33	20,608.67
Charities	41,426.13	23,534.58	51,746.21	40,252.06
Soldiers' benefits	670.26	725.28	2,901.40	1,462.35
Schools	44,735.73	57,952.16	42,778.38	68,510.94
Libraries	1,091.00	1,151.11	4,221.72	1,289.79
Recreation	154.33	659.74	960.97	141.73
Pensions	—	—	—	—
Unclassified	3,108.18	837.11	2,081.88	1,265.16
<i>Public service enterprises</i>	<i>9,203.91</i>	<i>5,949.72</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,203.91	5,949.72	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>915.04</i>	<i>820.38</i>	<i>26.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>493.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,253.52	2,298.02	426.38	1,402.53
<i>Loans, general purposes</i>	<i>171.02</i>	<i>108.02</i>	<i>426.38</i>	<i>1,402.53</i>
<i>Loans, public service enterprises</i>	<i>2,082.50</i>	<i>2,190.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,488.73	21,148.16	19,290.37	29,845.47
<i>Departmental</i>	<i>8,732.30</i>	<i>12,163.69</i>	<i>19,290.37</i>	<i>29,845.47</i>
General government	—	172.05	2,158.33	—
Protection of persons and property	—	825.55	450.00	—
Health and sanitation	—	—	—	35.00
Highways	8,218.41	10,923.64	14,693.52	—
Charities	—	—	—	—
Schools	513.89	242.45	439.07	29,810.47
Libraries	—	—	—	—
Recreation	—	—	1,549.45	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,756.43</i>	<i>8,984.47</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,756.43	8,984.47	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	66,000.00	71,100.00	25,000.00	44,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>65,100.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	790.14	12.00	78.79	22.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>790.14</i>	<i>12.00</i>	<i>78.79</i>	<i>22.62</i>
Refunds	138.67	733.79	1,707.97	205.79
Agency, trust, and investment	64,856.19	20,958.25	16,733.73	16,131.56
<i>Taxes and licenses for State</i>	<i>6,435.00</i>	<i>8,580.00</i>	<i>10,065.00</i>	<i>9,075.00</i>
<i>Taxes for county</i>	<i>4,781.97</i>	<i>5,359.98</i>	<i>5,797.58</i>	<i>5,717.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48,989.79</i>	<i>6,192.67</i>	<i>191.15</i>	<i>687.46</i>
<i>All other</i>	<i>4,649.43</i>	<i>825.60</i>	<i>680.00</i>	<i>651.53</i>
RECAPITULATION.				
Maintenance and interest	\$145,399.75	\$136,112.13	\$167,051.85	\$173,089.63
Permanent debt (except from sinking funds)	6,000.00	6,000.00	5,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,488.73	21,148.16	19,290.37	29,845.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	65,100.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	928.81	745.79	1,786.76	228.41
Agency, trust, and investment	64,856.19	20,958.25	16,733.73	16,131.56
Total payments	\$295,673.48	\$250,064.33	\$229,862.71	\$263,295.07
Balance on hand, including funds	59,078.98	106,737.61	46,985.31	55,280.29
GRAND TOTAL	\$334,752.46	\$356,801.94	\$276,848.02	\$298,575.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bellingham POPULATION 2,979	Lancaster POPULATION 2,963	North Reading POPULATION 2,886	Lenox POPULATION 2,884
REVENUE.	\$216,016.24	\$200,684.67	\$196,881.98	\$206,358.90
General	167,817.61	152,925.37	149,781.45	179,410.19
Taxes	116,424.72	112,206.72	107,622.73	167,295.46
Property, poll, and income	110,133.58	111,024.66	106,724.47	153,844.65
Corporation, bank, etc.	6,291.14	1,182.06	898.26	3,450.81
Licenses and permits	1,840.50	107.50	4,698.00	2,760.00
Fines and forfeits	75.70	26.35	15.00	269.30
Grants and gifts	49,476.69	40,584.80	35,980.02	19,085.43
For expenses	41,798.74	40,584.80	35,980.02	19,085.43
For outlays	7,677.95	—	—	—
All other	—	—	1,465.70	—
Commercial	48,198.63	47,759.30	47,100.53	26,948.71
Special assessments	—	—	259.98	—
To meet expenses	—	—	259.98	—
To meet outlays	—	—	—	—
Privileges	6,213.64	7,005.51	7,762.29	9,579.48
Departmental	29,696.47	21,080.77	22,048.40	16,000.70
General government	54.35	186.69	208.15	1,809.09
Protection of persons and property	37.05	47.83	211.31	28.03
Health and sanitation	—	345.43	261.43	—
Highways	4,197.12	195.98	4,447.36	1,527.80
Charities	22,575.52	18,780.57	16,237.52	12,290.78
Soldiers' benefits	—	100.00	72.00	120.00
Schools	2,607.13	1,218.10	221.10	225.00
Libraries	3.37	126.17	51.53	—
Recreation	—	—	—	—
Unclassified	221.93	80.00	338.00	—
Public service enterprises	10,093.13	12,637.97	14,245.84	—
Electric light	—	—	—	—
Water	10,093.13	12,637.97	14,245.84	—
All other	—	—	—	—
Cemeteries	174.33	2,493.75	488.60	320.00
Interest	2,021.06	4,541.30	2,295.52	1,048.63
On sinking funds	—	—	—	—
On trust and investment funds	—	3,498.33	464.02	840.11
All other	2,021.06	1,042.97	1,831.50	208.42
NON-REVENUE.	\$155,217.28	\$51,215.72	\$80,967.77	\$41,644.58
Offsets to outlays	930.53	2,130.00	—	4,211.46
Departmental	930.53	2,130.00	—	4,211.46
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	142,500.00	28,000.00	67,050.00	8,700.00
Loans, general purposes	22,500.00	—	—	—
Loans, public service enterprises	—	—	8,800.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	120,000.00	28,000.00	58,250.00	8,700.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	100.00	3,581.36	729.84	883.75
From sinking funds	—	—	—	—
All other	100.00	3,581.36	729.84	883.75
Refunds	576.57	707.31	617.87	2,635.46
Agency, trust, and investment	11,110.18	16,797.05	12,570.06	25,213.91
Taxes and licenses for State	7,260.00	7,920.00	6,781.40	14,224.40
Taxes for county	2,813.14	4,757.15	3,896.73	10,218.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	325.24	3,431.30	952.73	210.00
All other	711.80	688.60	939.20	561.00
RECAPITULATION.				
Revenue and offsets to outlays	\$216,946.77	\$202,814.67	\$196,881.98	\$210,570.36
Premiums	—	—	—	—
Municipal indebtedness	142,500.00	28,000.00	67,050.00	8,700.00
Transfers and refunds	676.57	4,288.67	1,347.71	3,519.21
Agency, trust, and investment	11,110.18	16,797.05	12,570.06	25,213.91
Total receipts	\$371,233.52	\$251,900.39	\$277,849.75	\$248,003.48
Balance on hand, including funds	28,033.42	2,315.83	41,330.45	110,415.75
GRAND TOTAL	\$399,266.94	\$254,216.22	\$319,180.20	\$358,419.23

Graded According to Population of 1940 — Continued.

PAYMENTS.	Bellingham POPULATION 2,979	Lancaster POPULATION 2,963	North Reading POPULATION 2,886	Lenox POPULATION 2,884
Maintenance	\$178,411.69	\$153,023.99	\$156,526.50	\$157,642.06
<i>Departmental</i>	<i>168,919.68</i>	<i>141,201.06</i>	<i>148,568.63</i>	<i>155,258.31</i>
General government	12,163.15	8,103.06	9,683.40	14,520.69
Protection of persons and property	9,151.38	10,861.02	18,566.46	12,159.58
Health and sanitation	3,031.47	3,680.68	2,186.36	11,021.94
Highways	26,328.17	25,416.95	23,791.68	25,452.33
Charities	58,939.28	45,911.36	39,414.90	29,906.60
Soldiers' benefits	2,618.56	1,168.79	2,328.45	922.70
Schools	51,191.59	37,505.09	47,187.55	57,661.25
Libraries	703.31	5,365.14	838.58	250.55
Recreation	122.67	368.41	169.30	182.22
Pensions	—	—	—	—
Unclassified	4,670.10	2,820.56	4,401.95	3,180.45
<i>Public service enterprises</i>	<i>9,171.68</i>	<i>8,176.49</i>	<i>7,167.59</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,171.68	8,176.49	7,167.59	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>320.33</i>	<i>3,646.44</i>	<i>790.28</i>	<i>2,383.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8,733.34	696.47	4,180.00	1,133.11
<i>Loans, general purposes</i>	<i>2,689.34</i>	<i>412.72</i>	<i>889.75</i>	<i>908.11</i>
<i>Loans, public service enterprises</i>	<i>6,044.00</i>	<i>283.75</i>	<i>3,290.25</i>	<i>225.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	48,602.31	6,050.01	17,028.62	18,645.07
<i>Departmental</i>	<i>27,832.28</i>	<i>4,656.42</i>	<i>11,091.48</i>	<i>18,645.07</i>
General government	265.82	—	3,523.52	585.01
Protection of persons and property	5,189.72	—	550.00	—
Health and sanitation	113.02	—	—	238.00
Highways	22,219.29	3,884.64	5,834.26	10,297.98
Charities	—	—	—	—
Schools	44.43	192.60	1,183.70	7,524.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	579.18	—	—
<i>Public service enterprises</i>	<i>20,770.03</i>	<i>1,393.59</i>	<i>5,937.14</i>	<i>—</i>
Electric light	—	—	—	—
Water	20,770.03	1,393.59	5,937.14	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	77,809.70	35,400.00	87,801.50	11,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,809.70</i>	<i>7,400.00</i>	<i>12,551.50</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>65,000.00</i>	<i>28,000.00</i>	<i>75,250.00</i>	<i>1,200.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	100.00	3,581.36	729.84	883.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.00</i>	<i>3,581.36</i>	<i>729.84</i>	<i>883.75</i>
Refunds	576.57	707.31	617.87	2,635.46
Agency, trust, and investment	13,033.15	16,242.97	12,514.02	25,213.91
<i>Taxes and licenses for State</i>	<i>7,260.00</i>	<i>7,920.00</i>	<i>6,781.40</i>	<i>14,224.40</i>
<i>Taxes for county</i>	<i>2,813.14</i>	<i>4,757.15</i>	<i>3,896.73</i>	<i>10,218.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,242.21</i>	<i>2,879.02</i>	<i>896.69</i>	<i>210.00</i>
<i>All other</i>	<i>717.80</i>	<i>686.80</i>	<i>939.20</i>	<i>561.00</i>
RECAPITULATION.				
Maintenance and interest	\$187,145.03	\$153,720.46	\$160,706.50	\$158,775.17
Permanent debt (except from sinking funds)	12,809.70	7,400.00	12,551.50	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	48,602.31	6,050.01	17,028.62	18,645.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	28,000.00	75,250.00	1,200.00
Transfers (except to sinking funds) and refunds	676.57	4,288.67	1,347.71	3,519.21
Agency, trust, and investment	13,033.15	16,242.97	12,514.02	25,213.91
Total payments	\$327,266.76	\$215,702.11	\$279,398.35	\$217,353.36
Balance on hand, including funds	72,000.18	38,514.11	39,781.85	141,065.87
GRAND TOTAL	\$399,266.94	\$254,216.22	\$319,180.20	\$358,419.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanover POPULATION 2,875	Kingston POPULATION 2,783	Sutton POPULATION 2,749	Rehoboth POPULATION 2,736
REVENUE.	\$249,275.11	\$172,981.86	\$159,799.34	\$162,156.39
General	189,553.28	125,034.41	129,678.02	134,990.99
<i>Taxes</i>	<i>159,060.01</i>	<i>97,824.41</i>	<i>85,621.17</i>	<i>86,636.46</i>
Property, poll, and income	147,026.61	93,086.47	80,658.49	84,399.20
Corporation, bank, etc.	12,033.40	4,737.94	4,962.68	2,237.26
<i>Licenses and permits</i>	<i>934.60</i>	<i>2,707.10</i>	<i>3,045.75</i>	<i>1,089.50</i>
<i>Fines and forfeits</i>	<i>77.50</i>	<i>437.40</i>	<i>105.00</i>	<i>125.56</i>
<i>Grants and gifts</i>	<i>29,267.07</i>	<i>24,065.50</i>	<i>40,906.10</i>	<i>47,139.47</i>
For expenses	29,267.07	24,065.50	40,906.10	47,139.47
For outlays	—	—	—	—
All other	214.20	—	—	—
Commercial	59,721.83	47,947.45	30,121.32	27,165.40
<i>Special assessments</i>	—	—	—	<i>157.30</i>
To meet expenses	—	—	—	157.30
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,298.31</i>	<i>7,003.81</i>	<i>6,191.83</i>	<i>8,076.81</i>
<i>Departmental</i>	<i>21,917.92</i>	<i>21,267.35</i>	<i>21,723.69</i>	<i>17,423.84</i>
General government	119.40	226.41	69.05	14.55
Protection of persons and property	56.85	132.55	21.17	41.68
Health and sanitation	500.33	14.00	394.29	261.43
Highways	176.50	3,675.60	3,196.60	3,810.24
Charities	19,267.71	16,147.43	17,339.72	12,467.17
Soldiers' benefits	240.00	—	—	120.00
Schools	1,359.85	556.63	427.11	35.77
Libraries	171.41	139.53	—	—
Recreation	—	180.00	—	—
Unclassified	25.87	145.20	275.75	673.00
<i>Public service enterprises</i>	<i>20,694.71</i>	<i>15,608.95</i>	—	—
Electric light	—	—	—	—
Water	20,694.71	15,608.95	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,514.59</i>	—	<i>474.21</i>	—
<i>Interest</i>	<i>5,296.30</i>	<i>4,067.34</i>	<i>1,731.59</i>	<i>1,507.45</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,094.81	2,947.23	571.20	12.14
All other	3,201.49	1,120.11	1,160.39	1,495.31
NON-REVENUE.	\$120,311.77	\$75,572.20	\$83,474.89	\$111,359.20
Offsets to outlays	10,067.85	8,521.93	9,815.63	7,811.58
<i>Departmental</i>	<i>10,067.85</i>	<i>8,521.93</i>	<i>9,815.63</i>	<i>7,811.58</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	79,000.00	40,000.00	60,000.00	88,147.20
<i>Loans, general purposes</i>	—	—	—	<i>23,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>79,000.00</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>147.20</i>
Transfers	2,483.45	1,952.30	1,527.44	333.25
<i>From sinking funds</i>	—	—	—	—
All other	2,483.45	1,952.30	1,527.44	333.25
Refunds	1,653.44	784.70	275.12	357.31
Agency, trust, and investment	27,107.03	24,313.27	11,856.70	14,709.86
<i>Taxes and licenses for State</i>	<i>9,900.00</i>	<i>11,725.27</i>	<i>5,940.00</i>	<i>7,773.80</i>
<i>Taxes for county</i>	<i>7,427.59</i>	<i>8,789.08</i>	<i>3,567.86</i>	<i>4,885.92</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,193.75</i>	<i>3,167.72</i>	<i>1,636.64</i>	<i>1,048.14</i>
All other	585.89	631.20	712.20	1,002.00
RECAPITULATION.				
Revenue and offsets to outlays	\$259,342.96	\$181,503.79	\$169,614.97	\$169,967.97
Premiums	—	—	—	147.20
Municipal indebtedness	79,000.00	40,000.00	60,000.00	88,000.00
Transfers and refunds	4,136.89	2,737.00	1,802.56	690.56
Agency, trust, and investment	27,107.03	24,313.27	11,856.70	14,709.86
Total receipts	\$369,586.88	\$248,554.06	\$243,274.23	\$273,515.59
Balance on hand, including funds	9,911.41	18,729.61	30,330.13	46,888.00
GRAND TOTAL	\$379,498.29	\$267,283.67	\$273,604.36	\$320,403.59

Graded According to Population of 1940 — Continued.

PAYMENTS.	Hanover POPULATION 2,875	Kingston POPULATION 2,783	Sutton POPULATION 2,749	Rehoboth POPULATION 2,736
Maintenance	\$168,862.33	\$152,349.07	\$137,780.99	\$124,330.03
<i>Departmental</i>	<i>159,915.41</i>	<i>145,880.96</i>	<i>136,722.78</i>	<i>124,330.03</i>
General government	10,925.72	9,404.09	6,953.08	5,330.80
Protection of persons and property	8,203.32	10,390.42	6,588.62	3,854.33
Health and sanitation	6,509.18	5,569.42	3,672.53	5,534.75
Highways	15,009.27	15,583.63	31,847.90	31,534.56
Charities	59,012.99	44,627.51	42,276.44	37,865.67
Soldiers' benefits	787.53	1,286.92	1,347.73	1,214.26
Schools	53,310.68	45,713.62	39,466.45	38,397.32
Libraries	1,780.23	2,426.00	804.84	—
Recreation	366.42	2,848.83	308.38	121.48
Pensions	—	—	—	—
Unclassified	4,010.07	7,970.52	3,456.81	476.86
<i>Public service enterprises</i>	<i>7,154.45</i>	<i>6,008.35</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,154.45	6,008.35	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,792.47</i>	<i>434.76</i>	<i>1,058.21</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>85.00</i>	<i>—</i>	<i>—</i>
Interest	10,041.31	489.79	237.38	1,805.60
<i>Loans, general purposes</i>	<i>1,081.31</i>	<i>42.04</i>	<i>237.38</i>	<i>1,805.60</i>
<i>Loans, public service enterprises</i>	<i>8,960.00</i>	<i>438.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	17,091.01	17,832.68	23,958.53	60,414.99
<i>Departmental</i>	<i>16,668.67</i>	<i>17,830.33</i>	<i>23,958.53</i>	<i>60,414.99</i>
General government	—	—	75.00	—
Protection of persons and property	2,036.69	—	2,800.00	950.00
Health and sanitation	—	—	—	—
Highways	13,833.75	16,831.45	13,961.80	20,482.51
Charities	—	—	—	—
Schools	—	998.88	7,121.73	38,982.48
Libraries	725.20	—	—	—
Recreation	73.03	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>422.34</i>	<i>2.35</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	422.34	2.35	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	137,000.00	46,000.00	61,000.00	71,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>6,000.00</i>	<i>1,000.00</i>	<i>11,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>121,000.00</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,483.45	1,952.30	1,527.44	333.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,483.45</i>	<i>1,952.30</i>	<i>1,527.44</i>	<i>333.25</i>
Refunds	1,653.44	784.70	275.12	357.31
Agency, trust, and investment	27,013.79	24,962.82	12,150.46	14,486.95
<i>Taxes and licenses for State</i>	<i>9,900.00</i>	<i>11,725.27</i>	<i>5,940.00</i>	<i>7,773.80</i>
<i>Taxes for county</i>	<i>7,427.39</i>	<i>8,789.08</i>	<i>3,567.86</i>	<i>4,885.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,102.31</i>	<i>3,820.27</i>	<i>1,930.40</i>	<i>848.03</i>
<i>All other</i>	<i>684.09</i>	<i>628.20</i>	<i>712.20</i>	<i>979.20</i>
RECAPITULATION				
Maintenance and interest	\$178,903.64	\$152,829.86	\$138,018.37	\$126,135.63
Permanent debt (except from sinking funds)	16,000.00	6,000.00	1,000.00	11,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,091.01	17,832.68	23,958.53	60,414.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	121,000.00	40,000.00	60,000.00	60,000.00
Transfers (except to sinking funds) and refunds	4,136.89	2,737.00	1,802.56	690.56
Agency, trust, and investment	27,013.79	24,962.82	12,150.46	14,486.95
Total payments	\$364,145.33	\$244,362.36	\$236,929.92	\$273,228.13
Balance on hand, including funds	15,352.96	22,921.31	36,674.44	47,175.46
GRAND TOTAL	\$379,498.29	\$267,283.67	\$273,604.36	\$320,403.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,701	Hopkinton POPULATION 2,697	Deerfield POPULATION 2,684	Douglas POPULATION 2,617
REVENUE.	\$187,717.95	\$204,155.31	\$173,856.09	\$139,791.63
General	145,943.69	154,254.45	133,415.93	110,059.92
Taxes	111,983.33	107,934.94	95,364.38	79,729.12
Property, poll, and income	102,247.63	105,508.57	93,102.79	62,849.21
Corporation, bank, etc.	9,735.70	2,426.37	2,261.59	16,879.91
Licenses and permits	90.50	2,154.17	3,403.50	1,136.00
Fines and forfeits	425.60	83.00	150.00	100.00
Grants and gifts	33,444.26	44,082.34	34,498.05	29,094.80
For expenses	33,444.26	44,082.34	34,498.05	29,094.80
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	41,774.26	49,900.86	40,440.16	29,731.71
Special assessments	—	91.00	7,430.65	—
To meet expenses	—	91.00	7,430.65	—
To meet outlays	—	—	—	—
Privileges	9,346.84	7,094.53	9,325.64	6,160.31
Departmental	24,978.93	29,964.09	19,901.16	14,555.60
General government	437.50	141.83	97.20	1,548.41
Protection of persons and property	142.96	32.33	274.15	46.37
Health and sanitation	299.00	275.18	25.00	—
Highways	4,742.54	6,484.48	864.00	5,561.75
Charities	14,470.98	20,351.35	10,396.47	6,939.20
Soldiers' benefits	606.00	160.00	666.50	106.00
Schools	4,244.16	1,861.52	7,060.84	161.64
Libraries	27.79	—	—	86.78
Recreation	—	492.40	—	—
Unclassified	8.00	165.00	517.00	105.45
Public service enterprises	—	9,762.03	—	6,326.32
Electric light	—	—	—	—
Water	—	9,762.03	—	6,326.32
All other	—	—	—	—
Cemeteries	2,987.82	465.72	55.38	58.50
Interest	4,460.67	2,523.49	3,727.33	2,630.98
On sinking funds	—	172.11	—	2,255.40
On trust and investment funds	3,081.47	—	—	—
All other	1,379.20	2,351.38	3,727.33	375.58
NON-REVENUE.	\$75,385.92	\$73,566.04	\$30,186.30	\$54,837.88
Offsets to outlays	—	5,998.20	1,290.66	2,010.94
Departmental	—	5,998.20	1,290.66	2,010.94
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	51,162.00	50,000.00	6,750.27	38,650.00
Loans, general purposes	16,000.00	—	—	—
Loans, public service enterprises	—	—	—	8,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	50,000.00	6,500.00	30,650.00
Unpaid warrants or orders, current year	—	—	250.27	—
Premiums	162.00	—	—	—
Transfers	1,973.00	120.60	—	2,559.12
From sinking funds	—	—	—	—
All other	1,973.00	120.60	—	2,559.12
Refunds	574.45	715.10	741.47	356.04
Agency, trust, and investment	21,676.47	16,732.14	21,403.90	11,261.78
Taxes and licenses for State	10,230.00	9,240.00	11,059.90	6,450.60
Taxes for county	5,892.62	5,322.37	9,427.45	3,964.29
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,784.45	1,393.77	57.51	269.24
All other	769.40	776.00	859.04	577.65
RECAPITULATION.				
Revenue and offsets to outlays	\$187,717.95	\$210,153.51	\$175,146.75	\$141,802.57
Premiums	162.00	—	—	—
Municipal indebtedness	51,000.00	50,000.00	6,750.27	38,650.00
Transfers and refunds	2,547.45	835.70	741.47	2,915.16
Agency, trust, and investment	21,676.47	16,732.14	21,403.90	11,261.78
Total receipts	\$263,103.87	\$277,721.35	\$204,042.39	\$194,629.51
Balance on hand, including funds	48,893.11	18,858.21	76,349.46	24,946.92
GRAND TOTAL	\$311,996.98	\$296,579.56	\$280,391.85	\$219,576.43

Graded According to Population of 1940 — Continued.

PAYMENTS.	Acton POPULATION 2,701	Hopkinton POPULATION 2,697	Deerfield POPULATION 2,684	Douglas POPULATION 2,617
Maintenance	\$163,987.09	\$170,562.79	\$148,381.55	\$123,897.08
<i>Departmental</i>	<i>159,749.37</i>	<i>161,069.48</i>	<i>148,128.13</i>	<i>118,208.17</i>
General government	9,472.64	7,759.34	8,149.06	8,749.44
Protection of persons and property	16,486.57	9,616.95	6,909.88	7,950.32
Health and sanitation	4,937.53	2,970.70	4,082.12	4,217.32
Highways	35,534.73	38,470.42	32,335.01	29,051.41
Charities	38,480.67	54,579.25	32,118.52	23,401.62
Soldiers' benefits	2,316.06	731.04	1,240.00	347.00
Schools	48,876.41	43,229.99	58,696.12	39,699.48
Libraries	1,671.40	—	2,165.05	1,805.75
Recreation	574.31	763.22	337.52	959.57
Pensions	—	—	—	—
Unclassified	1,399.05	2,948.57	2,094.85	2,026.26
<i>Public service enterprises</i>	<i>—</i>	<i>8,560.84</i>	<i>—</i>	<i>5,459.36</i>
Electric light	—	—	—	—
Water	—	8,560.84	—	5,459.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,237.72</i>	<i>932.47</i>	<i>253.42</i>	<i>154.55</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75.00</i>
Interest	262.38	2,116.11	3,420.27	486.19
<i>Loans, general purposes</i>	<i>262.38</i>	<i>996.11</i>	<i>3,420.27</i>	<i>466.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,120.00</i>	<i>—</i>	<i>29.33</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,583.94	17,946.33	8,470.42	16,312.78
<i>Departmental</i>	<i>32,051.63</i>	<i>9,507.71</i>	<i>8,470.42</i>	<i>7,481.60</i>
General government	500.00	—	390.63	410.15
Protection of persons and property	2,205.00	105.20	30.75	224.00
Health and sanitation	—	—	522.92	—
Highways	9,830.36	8,997.21	5,882.77	5,327.45
Charities	—	—	—	—
Schools	19,516.27	220.59	—	1,520.00
Libraries	—	—	—	—
Recreation	—	184.71	—	—
Unclassified	—	—	1,643.35	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,438.62</i>	<i>—</i>	<i>8,831.18</i>
Electric light	—	—	—	—
Water	—	8,438.62	—	8,831.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,532.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	26,000.00	63,000.00	18,500.00	34,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>17,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>55,000.00</i>	<i>1,500.00</i>	<i>30,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,973.00	120.60	—	2,559.12
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,973.00</i>	<i>120.60</i>	<i>—</i>	<i>2,559.12</i>
Refunds	574.45	715.10	741.47	356.04
Agency, trust, and investment	22,279.93	16,550.25	21,401.75	12,619.84
<i>Taxes and licenses for State</i>	<i>10,230.00</i>	<i>9,240.00</i>	<i>11,059.90</i>	<i>6,450.60</i>
<i>Taxes for county</i>	<i>5,892.62</i>	<i>5,322.37</i>	<i>9,427.45</i>	<i>3,964.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,324.31</i>	<i>1,445.28</i>	<i>55.38</i>	<i>1,627.30</i>
<i>All other</i>	<i>833.00</i>	<i>542.60</i>	<i>859.02</i>	<i>577.65</i>
RECAPITULATION.				
Maintenance and interest	\$164,249.47	\$172,678.90	\$151,801.82	\$124,383.27
Permanent debt (except from sinking funds)	1,000.00	8,000.00	17,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,583.94	17,946.33	8,470.42	16,312.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	55,000.00	1,500.00	30,500.00
Transfers (except to sinking funds) and refunds	2,547.45	835.70	741.47	2,915.16
Agency, trust, and investment	22,279.93	16,550.25	21,401.75	12,619.84
Total payments	\$248,660.79	\$271,011.18	\$200,915.46	\$190,731.05
Balance on hand, including funds	63,336.19	25,568.38	79,476.39	28,845.38
GRAND TOTAL	\$311,996.98	\$296,579.56	\$280,391.85	\$219,576.43

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shirley POPULATION 2,608	Hadley POPULATION 2,576	Hanson POPULATION 2,570	Charlton POPULATION 2,557
REVENUE.	\$135,940.25	\$117,156.55	\$196,751.71	\$152,629.53
General	106,305.33	102,733.79	147,120.18	114,917.94
<i>Taxes</i>	<i>73,028.89</i>	<i>71,931.22</i>	<i>108,900.93</i>	<i>64,172.92</i>
Property, poll, and income	57,141.83	70,843.64	103,675.12	57,124.50
Corporation, bank, etc.	15,887.06	1,087.58	5,225.81	7,048.42
<i>Licenses and permits</i>	<i>3,633.00</i>	<i>3,907.00</i>	<i>1,789.50</i>	<i>1,488.50</i>
<i>Fines and forfeits</i>	<i>130.45</i>	<i>152.05</i>	<i>60.05</i>	<i>40.80</i>
<i>Grants and gifts</i>	<i>29,512.99</i>	<i>26,743.52</i>	<i>36,335.77</i>	<i>49,215.72</i>
For expenses	29,512.99	26,743.52	36,335.77	49,215.72
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>33.93</i>	<i>—</i>
Commercial	29,634.92	14,422.76	49,631.53	37,711.59
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,122.69</i>	<i>6,333.19</i>	<i>7,970.11</i>	<i>5,658.39</i>
<i>Departmental¹</i>	<i>23,331.24</i>	<i>5,962.49</i>	<i>27,079.35</i>	<i>29,447.45</i>
General government	566.99	21.35	219.60	102.62
Protection of persons and property	745.67	89.80	153.76	55.96
Health and sanitation	260.32	—	1,733.08	—
Highways	15,750.00	3,364.30	17.50	8,702.64
Charities	5,865.09	2,124.59	22,500.70	20,128.46
Soldiers' benefits	—	—	360.00	—
Schools	5.00	299.88	1,727.66	434.00
Libraries	88.47	14.45	11.30	23.77
Recreation	—	—	—	—
Unclassified	149.70	48.12	355.75	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>12,672.94</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	12,672.94	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>280.98</i>	<i>356.84</i>	<i>—</i>	<i>433.00</i>
<i>Interest</i>	<i>900.01</i>	<i>1,770.24</i>	<i>1,909.13</i>	<i>2,172.75</i>
On sinking funds	—	—	—	—
On trust and investment funds	150.38	25.15	46.21	1,071.88
All other	749.63	1,745.09	1,862.92	1,100.87
NON-REVENUE.	\$50,332.35	\$18,186.14	\$58,554.29	\$67,606.09
Offsets to outlays	—	—	3,029.39	7,282.41
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>3,029.39</i>	<i>7,282.41</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	—	38,838.72	47,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>1,538.72</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>—</i>	<i>27,500.00</i>	<i>47,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,159.68	25.15	4.00	1,360.96
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,159.68</i>	<i>25.15</i>	<i>4.00</i>	<i>1,360.96</i>
Refunds	211.34	216.95	2,061.40	483.42
Agency, trust, and investment	20,961.33	17,944.04	14,620.78	10,979.30
<i>Taxes and licenses for State</i>	<i>6,450.60</i>	<i>7,920.00</i>	<i>7,260.00</i>	<i>5,954.40</i>
<i>Taxes for county</i>	<i>3,706.65</i>	<i>9,053.11</i>	<i>5,446.75</i>	<i>3,567.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,444.68</i>	<i>534.33</i>	<i>1,068.23</i>	<i>416.64</i>
<i>All other</i>	<i>359.40</i>	<i>431.60</i>	<i>845.80</i>	<i>1,040.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$135,940.25	\$117,156.55	\$199,781.10	\$159,911.94
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	—	38,838.72	47,500.00
Transfers and refunds	9,371.02	242.10	2,065.40	1,844.38
Agency, trust, and investment	20,961.33	17,944.04	14,620.78	10,979.30
Total receipts	\$186,272.60	\$135,342.69	\$255,306.00	\$220,235.62
Balance on hand, including funds	12,678.05	33,206.63	30,809.38	38,786.54
GRAND TOTAL	\$198,950.65	\$168,549.32	\$285,915.38	\$259,022.16

¹ Includes \$33.03 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Shirley POPULATION 2,608	Hadley POPULATION 2,576	Hanson POPULATION 2,570	Charlton POPULATION 2,557
Maintenance	\$114,078.89	\$105,234.32	\$154,956.17	\$135,634.48
<i>Departmental</i>	<i>113,161.78</i>	<i>104,236.98</i>	<i>145,820.21</i>	<i>134,666.31</i>
General government	6,906.77	6,906.40	10,617.86	7,897.08
Protection of persons and property	14,246.26	3,450.93	8,154.82	3,239.93
Health and sanitation	5,660.21	2,118.76	5,369.23	3,070.39
Highways	30,064.97	25,501.44	21,222.86	36,530.25
Charities	21,254.84	12,722.02	55,349.05	37,563.05
Soldiers' benefits	70.00	1,267.00	3,130.63	2,196.82
Schools	31,014.61	50,235.13	38,843.47	41,462.75
Libraries	1,486.56	995.44	926.68	631.98
Recreation	1,014.18	121.48	211.63	243.10
Pensions	—	—	—	—
Unclassified	1,443.38	918.33	1,993.93	1,830.96
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,135.96</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	9,135.96	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>759.08</i>	<i>997.34</i>	<i>—</i>	<i>968.17</i>
<i>Administration of trust funds</i>	<i>158.03</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,122.83	131.25	1,173.33	1,050.34
<i>Loans, general purposes</i>	<i>1,122.83</i>	<i>131.25</i>	<i>145.83</i>	<i>1,050.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,027.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,260.79	13,158.48	9,954.08	13,316.00
<i>Departmental</i>	<i>4,260.79</i>	<i>13,158.48</i>	<i>9,954.08</i>	<i>13,281.00</i>
General government	136.88	134.00	3,899.46	—
Protection of persons and property	800.00	7,321.19	100.00	219.53
Health and sanitation	—	200.00	—	—
Highways	3,323.91	4,334.06	5,463.02	13,061.47
Charities	—	—	—	—
Schools	—	1,169.23	491.60	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>55.00</i>
Municipal indebtedness	25,200.00	2,500.00	65,510.19	55,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,200.00</i>	<i>2,500.00</i>	<i>10,671.47</i>	<i>6,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>1,338.72</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>—</i>	<i>53,500.00</i>	<i>49,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,159.68	25.15	4.00	1,360.96
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,159.68</i>	<i>25.15</i>	<i>4.00</i>	<i>1,360.96</i>
Refunds	211.34	216.95	2,061.40	483.42
Agency, trust, and investment	21,206.04	17,915.84	14,631.19	10,996.22
<i>Taxes and licenses for State</i>	<i>6,450.60</i>	<i>7,920.00</i>	<i>7,260.00</i>	<i>5,954.40</i>
<i>Taxes for county</i>	<i>3,706.65</i>	<i>9,058.11</i>	<i>5,448.75</i>	<i>3,567.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,689.39</i>	<i>534.33</i>	<i>1,110.44</i>	<i>433.56</i>
<i>All other</i>	<i>859.40</i>	<i>403.40</i>	<i>814.00</i>	<i>1,040.40</i>
RECAPITULATION.				
Maintenance and interest	\$115,201.72	\$105,365.57	\$156,129.50	\$136,684.82
Permanent debt (except from sinking funds)	5,200.00	2,500.00	10,671.47	6,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,260.79	13,158.48	9,954.08	13,316.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	1,338.72	—
Temporary loans	20,000.00	—	53,500.00	49,500.00
Transfers (except to sinking funds) and refunds	9,371.02	242.10	2,065.40	1,844.38
Agency, trust, and investment	21,206.04	17,915.84	14,631.19	10,996.22
Total payments	\$175,239.57	\$139,181.99	\$248,290.36	\$218,541.42
Balance on hand, including funds	23,711.08	29,367.33	37,625.02	40,480.74
GRAND TOTAL	\$198,950.65	\$168,549.32	\$285,915.38	\$259,022.16

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Groton POPULATION 2,550	Harwich POPULATION 2,535	Ashland POPULATION 2,479	Manchester POPULATION 2,472
REVENUE.	\$232,995.95	\$246,137.80	\$199,980.82	\$334,546.27
General	151,612.07	192,130.61	145,321.35	289,876.46
<i>Taxes</i>	<i>115,218.37</i>	<i>155,732.87</i>	<i>111,704.01</i>	<i>262,277.45</i>
Property, poll, and income	99,288.98	153,421.19	106,110.14	257,554.51
Corporation, bank, etc.	15,929.39	2,311.68	5,593.87	4,722.94
<i>Licenses and permits</i>	<i>1,178.50</i>	<i>2,844.00</i>	<i>3,568.50</i>	<i>1,309.50</i>
<i>Fines and forfeits</i>	<i>5.10</i>	<i>155.00</i>	<i>94.00</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>35,210.10</i>	<i>33,388.43</i>	<i>29,954.84</i>	<i>26,219.51</i>
For expenses	35,210.10	33,388.43	29,954.84	26,219.51
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>10.31</i>	<i>—</i>	<i>—</i>
Commercial	81,383.88	54,007.19	54,659.47	44,669.81
<i>Special assessments</i>	<i>—</i>	<i>1,147.05</i>	<i>—</i>	<i>—</i>
To meet expenses	—	1,147.05	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,585.68</i>	<i>9,925.37</i>	<i>7,951.60</i>	<i>9,706.82</i>
<i>Departmental</i>	<i>20,941.85</i>	<i>27,402.15</i>	<i>18,450.85</i>	<i>14,688.19</i>
General government	401.21	1,491.27	286.33	40.00
Protection of persons and property	398.15	90.28	45.69	143.17
Health and sanitation	210.85	857.14	19.50	517.00
Highways	6,095.35	1,580.30	3,917.76	795.65
Charities	10,600.56	17,564.08	12,543.56	12,502.27
Soldiers' benefits	—	240.00	120.00	278.00
Schools	3,152.11	5,068.26	1,459.91	—
Libraries	81.62	509.93	48.00	34.10
Recreation	—	—	—	378.00
Unclassified	2.00	.39	10.10	—
<i>Public service enterprises</i>	<i>45,304.70</i>	<i>12,792.64</i>	<i>25,771.49</i>	<i>17,393.59</i>
Electric light	45,304.70	—	—	—
Water	—	12,792.64	25,771.49	17,393.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>409.25</i>	<i>1,599.57</i>	<i>1,426.50</i>
<i>Interest</i>	<i>5,551.65</i>	<i>2,332.73</i>	<i>885.96</i>	<i>1,454.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,241.15	507.10	112.16	366.10
All other	1,310.50	1,825.63	773.80	1,088.61
NON-REVENUE.	\$90,790.64	\$63,789.32	\$154,375.29	\$136,664.86
Offsets to outlays	7,530.26	8,412.87	8,335.24	1,260.00
<i>Departmental</i>	<i>5,341.75</i>	<i>8,412.87</i>	<i>8,335.24</i>	<i>1,260.00</i>
<i>Public service enterprises</i>	<i>2,188.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	52,000.00	10,704.92	131,534.50	80,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>65,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds: refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>52,000.00</i>	<i>10,704.92</i>	<i>66,500.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>34.50</i>	<i>—</i>
Transfers	3,584.28	1,260.57	583.98	250.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	3,584.28	1,260.57	583.98	250.77
Refunds	476.90	2,800.29	639.58	10,419.05
Agency, trust, and investment	27,199.20	40,610.67	13,281.99	44,735.04
<i>Taxes and licenses for State</i>	<i>11,907.98</i>	<i>17,685.53</i>	<i>7,425.00</i>	<i>26,298.59</i>
<i>Taxes for county</i>	<i>6,843.04</i>	<i>20,765.51</i>	<i>4,276.90</i>	<i>16,928.19</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,537.38</i>	<i>1,361.76</i>	<i>858.29</i>	<i>1,066.06</i>
<i>All other</i>	<i>910.80</i>	<i>797.87</i>	<i>721.80</i>	<i>442.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$240,526.21	\$254,550.67	\$208,316.06	\$335,806.27
Premiums	—	—	34.50	—
Municipal indebtedness	52,000.00	10,704.92	131,500.00	80,000.00
Transfers and refunds	4,061.18	4,060.86	1,223.56	10,669.82
Agency, trust, and investment	27,199.20	40,610.67	13,281.99	44,735.04
Total receipts	\$323,786.59	\$309,927.12	\$354,356.11	\$471,211.13
Balance on hand, including funds	38,174.39	51,803.27	49,335.21	17,816.60
GRAND TOTAL	\$361,960.98	\$361,730.39	\$403,691.32	\$489,027.73

Graded According to Population of 1940 — Continued.

PAYMENTS.	Groton POPULATION 2,550	Harwich POPULATION 2,535	Ashland POPULATION 2,479	Manchester POPULATION 2,472
Maintenance	\$208,679.78	\$194,315.77	\$153,856.26	\$287,956.24
<i>Departmental</i>	<i>170,392.61</i>	<i>183,787.28</i>	<i>138,265.81</i>	<i>268,846.68</i>
General government	9,377.38	16,194.65	10,156.34	18,275.90
Protection of persons and property	16,874.28	16,539.15	10,024.21	41,359.90
Health and sanitation	6,041.91	9,408.64	5,250.31	17,912.10
Highways	47,819.72	24,659.00	25,834.63	52,871.89
Charities	31,461.68	53,039.27	32,542.02	40,254.77
Soldiers' benefits	570.00	1,631.02	1,912.55	3,721.35
Schools	46,072.10	53,897.04	46,018.61	61,464.08
Libraries	4,454.68	2,797.45	1,839.69	6,017.06
Recreation	1,494.95	2,187.18	1,163.61	12,387.76
Pensions	—	—	—	2,109.37
Unclassified	6,225.91	3,434.58	3,523.84	2,471.40
<i>Public service enterprises</i>	<i>38,287.17</i>	<i>9,631.33</i>	<i>11,943.59</i>	<i>24,320.51</i>
Electric light	38,287.17	—	—	—
Water	—	9,531.33	11,943.59	24,320.51
All other	—	100.00	—	—
<i>Cemeteries</i>	<i>—</i>	<i>896.46</i>	<i>3,646.86</i>	<i>4,784.15</i>
Administration of trust funds	—	—	—	6.00
Interest	67.10	3,528.41	1,768.42	1,140.31
<i>Loans, general purposes</i>	<i>67.10</i>	<i>1,270.41</i>	<i>1,252.75</i>	<i>1,140.31</i>
Loans, public service enterprises	—	2,258.00	515.67	—
Loans, cemeteries	—	—	—	—
Outlays	24,358.31	22,181.48	57,547.67	16,182.74
<i>Departmental</i>	<i>15,087.65</i>	<i>19,709.76</i>	<i>16,429.15</i>	<i>13,486.69</i>
General government	2,756.17	167.06	60.00	75.00
Protection of persons and property	2,638.45	7,400.00	—	1,089.30
Health and sanitation	—	—	—	2,434.08
Highways	9,693.03	10,322.90	15,793.98	8,984.24
Charities	—	—	—	—
Schools	—	1,619.80	575.17	193.00
Libraries	—	—	—	—
Recreation	—	200.00	—	711.07
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,270.66</i>	<i>2,471.72</i>	<i>41,108.22</i>	<i>1,969.05</i>
Electric light	9,270.66	—	—	—
Water	—	2,371.72	41,108.22	1,969.05
All other	—	100.00	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>10.30</i>	<i>727.00</i>
Municipal indebtedness	50,000.00	18,512.78	85,500.00	91,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	—	15,000.00	15,500.00	11,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	3,512.78	70,000.00	80,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	3,584.28	1,260.57	583.98	250.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,584.28	1,260.57	583.98	250.77
Refunds	476.90	2,800.29	639.58	10,419.05
Agency, trust, and investment	26,648.97	41,048.04	13,279.56	44,790.37
<i>Taxes and licenses for State</i>	<i>11,907.98</i>	<i>17,685.53</i>	<i>7,425.00</i>	<i>26,293.59</i>
Taxes for county	6,843.04	20,765.51	4,276.90	16,923.19
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	6,987.15	1,799.13	855.86	1,121.39
All other	910.80	797.87	721.80	442.20

RECAPITULATION.

Maintenance and interest	\$208,746.88	\$197,844.18	\$155,624.68	\$289,096.55
Permanent debt (except from sinking funds)	—	15,000.00	15,500.00	11,000.00
Sinking fund requirements from revenue ¹	—	—	—	—
Outlays	24,358.31	22,181.48	57,547.67	16,182.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	3,512.78	70,000.00	80,000.00
Transfers (except to sinking funds) and refunds	4,061.18	4,060.86	1,223.56	10,669.82
Agency, trust, and investment	26,648.97	41,048.04	13,279.56	44,790.37
Total payments	\$313,815.34	\$283,647.34	\$313,175.47	\$451,739.48
Balance on hand, including funds	48,146.64	78,083.05	90,515.85	37,288.25
GRAND TOTAL	\$361,960.98	\$361,730.39	\$403,691.32	\$489,027.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marshfield POPULATION 2,419	North- borough POPULATION 2,382	Salisbury POPULATION 2,376	Duxbury POPULATION 2,359
REVENUE.	\$367,281.77	\$166,343.80	\$239,462.10	\$237,774.55
General	268,119.75	124,138.21	199,237.34	200,300.78
<i>Taxes</i>	226,988.99	86,692.62	153,082.17	166,362.16
Property, poll, and income	223,437.59	84,746.46	150,216.06	162,838.61
Corporation, bank, etc.	3,551.40	1,946.16	2,866.11	3,523.55
<i>Licenses and permits</i>	8,852.30	3,883.20	11,119.00	2,576.00
<i>Fines and forfeits</i>	227.45	37.90	2,369.60	306.00
<i>Grants and gifts</i>	32,051.01	33,521.29	32,666.57	31,056.62
For expenses	32,051.01	33,521.29	32,666.57	31,056.62
For outlays	—	—	—	—
<i>All other</i>	—	3.80	—	—
Commercial	99,162.02	42,205.59	40,224.76	37,473.77
<i>Special assessments</i>	2,142.10	—	—	—
To meet expenses	2,142.10	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	10,852.59	7,432.12	5,228.87	10,486.88
<i>Departmental</i>	22,135.33	20,531.49	31,271.49	19,307.42
General government	768.09	1,683.25	154.56	588.40
Protection of persons and property	722.35	55.70	105.40	234.03
Health and sanitation	185.86	79.50	395.30	96.30
Highways	330.51	3,027.69	429.00	268.62
Charities	18,334.11	14,331.76	29,759.18	17,232.36
Soldiers' benefits	510.00	—	192.00	370.00
Schools	945.57	1,030.27	171.86	402.03
Libraries	90.07	116.32	50.19	—
Recreation	—	—	—	—
Unclassified	248.77	7.00	14.00	115.68
<i>Public service enterprises</i>	60,851.45	8,293.68	—	—
Electric light	—	—	—	—
Water	60,851.45	8,293.68	—	—
All other	—	—	—	—
<i>Cemeteries</i>	324.73	1,178.47	—	3,901.77
<i>Interest</i>	2,855.82	4,969.83	3,724.40	3,777.70
On sinking funds	—	—	—	—
On trust and investment funds	96.28	3,058.21	704.49	1,800.24
All other	2,759.54	1,911.62	3,019.91	1,977.46
NON-REVENUE.	\$227,443.17	\$41,956.75	\$138,795.76	\$50,722.32
Offsets to outlays	12,386.80	180.00	5,871.99	—
<i>Departmental</i>	12,386.80	180.00	5,871.99	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	175,000.00	25,000.00	113,880.00	—
<i>Loans, general purposes</i>	—	—	8,500.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	175,000.00	25,000.00	105,380.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	33.36	564.26	672.50	7,237.97
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	33.36	564.26	672.50	7,237.97
Refunds	2,490.85	294.47	610.32	810.02
Agency, trust, and investment	37,532.16	15,918.02	17,760.95	42,674.33
<i>Taxes and licenses for State</i>	19,808.79	6,435.00	8,085.00	18,675.32
<i>Taxes for county</i>	14,854.78	3,865.18	5,216.86	13,988.25
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,930.79	4,921.64	3,484.83	8,961.26
<i>All other</i>	937.80	696.20	974.26	1,049.50
RECAPITULATION.				
Revenue and offsets to outlays	\$379,668.57	\$166,523.80	\$245,334.09	\$237,774.55
Premiums	—	—	—	—
Municipal indebtedness	175,000.00	25,000.00	113,880.00	—
Transfers and refunds	2,524.21	858.73	1,282.82	8,047.99
Agency, trust, and investment	37,532.16	15,918.02	17,760.95	42,674.33
Total receipts	\$594,724.94	\$208,300.55	\$378,257.86	\$288,496.87
Balance on hand, including funds	29,064.22	31,704.89	9,624.57	67,877.52
GRAND TOTAL	\$623,789.16	\$240,005.44	\$387,882.43	\$356,374.39

Graded According to Population of 1940 — Continued.

PAYMENTS.	Marshfield POPULATION 2,419	North- borough POPULATION 2,382	Sallsbury POPULATION 2,376	Duxbury POPULATION 2,359
Maintenance	\$265,278.66	\$124,533.38	\$198,205.97	\$195,459.92
<i>Departmental</i>	<i>244,940.98</i>	<i>117,047.89</i>	<i>198,140.72</i>	<i>187,092.53</i>
General government	18,173.18	6,760.01	14,302.02	12,573.97
Protection of persons and property	48,171.17	8,429.32	31,930.50	25,447.47
Health and sanitation	19,797.90	3,782.61	7,543.10	8,731.81
Highways	42,171.46	21,567.38	21,592.61	36,190.25
Charities	52,396.13	36,755.41	74,529.24	50,717.47
Soldiers' benefits	1,076.35	887.86	6,198.00	2,903.96
Schools	52,008.69	32,527.58	37,308.36	46,298.59
Libraries	3,414.61	2,139.56	728.24	1,542.99
Recreation	309.03	464.56	534.47	864.44
Pensions	—	—	—	—
Unclassified	7,422.46	3,733.60	3,474.18	1,821.58
<i>Public service enterprises</i>	<i>19,311.97</i>	<i>5,229.87</i>	—	—
Electric light	—	—	—	—
Water	19,211.97	5,229.87	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,125.71</i>	<i>2,232.29</i>	<i>65.25</i>	<i>8,367.39</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>23.33</i>	—	—
Interest	16,197.49	2,602.29	695.32	1,100.00
<i>Loans, general purposes</i>	<i>2,318.31</i>	<i>1,240.79</i>	<i>695.32</i>	<i>1,100.00</i>
<i>Loans, public service enterprises</i>	<i>13,879.18</i>	<i>1,361.50</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
Outlays	101,292.22	6,486.17	25,555.41	5,626.45
<i>Departmental</i>	<i>94,285.10</i>	<i>2,184.05</i>	<i>25,555.41</i>	<i>5,626.45</i>
General government	1,016.92	941.88	499.45	—
Protection of persons and property	13,544.75	—	2,496.64	295.04
Health and sanitation	—	—	—	—
Highways	77,871.31	1,149.85	18,813.90	4,902.32
Charities	—	—	—	—
Schools	1,532.12	92.32	41.70	304.09
Libraries	—	—	—	—
Recreation	—	—	3,703.72	—
Unclassified	320.00	—	—	125.00
<i>Public service enterprises</i>	<i>6,512.89</i>	<i>4,302.12</i>	—	—
Electric light	—	—	—	—
Water	6,512.89	4,302.12	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>494.23</i>	—	—	—
Municipal indebtedness	120,000.00	46,225.00	129,349.47	5,000.00
<i>From sinking funds</i>	<i>—</i>	—	—	—
<i>From revenue and other sources</i>	<i>45,000.00</i>	<i>15,225.00</i>	<i>14,532.48</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>31,000.00</i>	<i>114,816.99</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	—	—	—
Transfers	33.36	564.26	672.50	7,237.97
<i>To sinking funds from revenue</i>	<i>—</i>	—	—	—
<i>All other</i>	<i>33.36</i>	<i>564.26</i>	<i>672.50</i>	<i>7,237.97</i>
Refunds	2,490.85	294.47	610.32	810.02
Agency, trust, and investment	38,365.98	12,593.09	18,021.86	39,063.84
<i>Taxes and licenses for State</i>	<i>19,808.79</i>	<i>6,435.00</i>	<i>8,085.00</i>	<i>18,675.32</i>
<i>Taxes for county</i>	<i>14,854.78</i>	<i>3,865.18</i>	<i>5,216.86</i>	<i>13,988.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,764.61</i>	<i>1,596.71</i>	<i>3,761.67</i>	<i>5,352.57</i>
<i>All other</i>	<i>937.80</i>	<i>696.20</i>	<i>968.33</i>	<i>1,047.70</i>

RECAPITULATION.

Maintenance and interest	\$281,476.15	\$127,135.67	\$198,901.29	\$196,559.92
Permanent debt (except from sinking funds)	45,000.00	15,225.00	14,532.48	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	101,292.22	6,486.17	25,555.41	5,626.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	31,000.00	114,816.99	—
Transfers (except to sinking funds) and refunds	2,524.21	858.73	1,282.82	8,047.99
Agency, trust, and investment	38,365.98	12,593.09	18,021.86	39,063.84
Total payments	\$543,658.56	\$193,298.66	\$373,110.85	\$254,298.20
Balance on hand, including funds	80,130.60	46,706.78	14,771.58	102,076.19
GRAND TOTAL	\$623,789.16	\$240,005.44	\$387,882.43	\$356,374.39

¹ Includes \$589.46 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 2,348	Avon POPULATION 2,335	Merrimac POPULATION 2,320	Norfolk POPULATION 2,244
REVENUE.	\$165,520.88	\$134,546.54	\$208,780.10	\$98,622.95
General	98,110.75	102,223.30	115,404.17	79,763.91
<i>Taxes</i>	<i>68,418.89</i>	<i>75,983.29</i>	<i>77,216.58</i>	<i>51,432.54</i>
Property, poll, and income	63,790.50	73,619.45	74,864.81	47,311.48
Corporation, bank, etc.	4,628.39	2,363.84	2,851.77	4,111.06
<i>Licenses and permits</i>	<i>1,891.00</i>	<i>1,365.00</i>	<i>1,646.50</i>	<i>1,226.96</i>
<i>Fines and forfeits</i>	<i>401.88</i>	<i>15.00</i>	<i>157.20</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>27,395.73</i>	<i>24,860.01</i>	<i>36,383.89</i>	<i>27,095.37</i>
For expenses	27,395.73	24,860.01	36,383.89	27,095.37
For outlays	—	—	—	—
All other	3.25	—	—	—
Commercial	67,410.13	32,323.24	93,375.93	18,859.04
<i>Special assessments</i>	<i>—</i>	<i>57.25</i>	<i>62.75</i>	<i>—</i>
To meet expenses	—	57.25	62.75	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,541.35</i>	<i>4,961.75</i>	<i>5,360.90</i>	<i>3,860.38</i>
<i>Departmental</i>	<i>20,647.17</i>	<i>16,519.32</i>	<i>32,913.35</i>	<i>14,345.35</i>
General government	620.40	76.65	749.25	3.00
Protection of persons and property	255.46	18.13	34.96	36.19
Health and sanitation	385.00	—	425.93	784.29
Highways	4,525.94	1,095.22	2,149.29	6,938.24
Charities	14,768.59	14,352.60	28,738.19	6,528.49
Soldiers' benefits	—	133.00	—	—
Schools	71.28	833.72	369.53	24.44
Libraries	20.50	10.60	119.63	30.70
Recreation	—	—	—	—
Unclassified	—	—	326.57	—
<i>Public service enterprises</i>	<i>39,790.93</i>	<i>9,348.62</i>	<i>51,711.56</i>	<i>—</i>
Electric light	39,720.43	—	39,721.81	—
Water	—	9,348.62	11,989.75	—
All other	70.50	—	—	—
<i>Cemeteries</i>	<i>806.15</i>	<i>—</i>	<i>467.44</i>	<i>—</i>
<i>Interest</i>	<i>1,624.53</i>	<i>1,435.70</i>	<i>2,859.93</i>	<i>653.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	973.22	—	1,080.32	114.58
All other	651.31	1,435.70	1,779.61	538.73
NON-REVENUE.	\$68,499.98	\$73,026.97	\$50,322.30	\$37,135.57
Offsets to outlays	3,346.58	326.00	2,873.00	—
<i>Departmental</i>	<i>3,346.58</i>	<i>326.00</i>	<i>2,873.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	64,000.00	35,650.00	30,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>45,000.00</i>	<i>35,650.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	984.95	5.00	1,311.80	746.09
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	984.95	5.00	1,311.80	746.09
Refunds	936.66	489.48	308.45	342.82
Agency, trust, and investment	13,231.79	8,206.49	10,179.05	6,046.66
<i>Taxes and licenses for State</i>	<i>5,610.00</i>	<i>5,610.00</i>	<i>4,950.00</i>	<i>4,125.00</i>
<i>Taxes for county</i>	<i>3,619.86</i>	<i>2,125.49</i>	<i>3,194.00</i>	<i>1,562.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,447.93</i>	<i>—</i>	<i>1,855.05</i>	<i>—</i>
All other	554.00	471.00	180.00	358.80
RECAPITULATION.				
Revenue and offsets to outlays	\$168,867.46	\$134,872.54	\$211,653.10	\$98,622.95
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	64,000.00	35,650.00	30,000.00
Transfers and refunds	1,921.61	494.48	1,620.25	1,088.91
Agency, trust, and investment	13,231.79	8,206.49	10,179.05	6,046.66
Total receipts	\$234,020.86	\$207,573.51	\$259,102.40	\$135,758.52
Balance on hand, including funds	48,966.93	27,512.76	34,995.37	24,780.26
GRAND TOTAL	\$282,987.79	\$235,086.27	\$294,097.77	\$160,538.78

Graded According to Population of 1940 — Continued.

PAYMENTS.	Middleton POPULATION 2,348	Avon POPULATION 2,335	Merrimac POPULATION 2,320	Norfolk POPULATION 2,294
Maintenance	\$145,481.20	\$112,704.05	\$182,527.05	\$84,859.43
<i>Departmental</i>	<i>108,393.03</i>	<i>105,997.35</i>	<i>141,167.52</i>	<i>84,859.43</i>
General government	7,778.46	6,586.58	8,380.77	4,351.87
Protection of persons and property	6,290.39	5,465.76	10,418.68	6,113.43
Health and sanitation	3,217.48	3,710.38	3,193.83	1,341.95
Highways	22,818.63	7,741.96	20,102.90	22,473.02
Charities	33,452.66	48,302.81	61,904.31	18,047.95
Soldiers' benefits	1,151.80	467.50	3,155.32	—
Schools	29,428.94	30,136.10	30,051.83	30,356.62
Libraries	1,903.77	791.40	1,527.79	490.00
Recreation	920.52	126.47	300.11	375.31
Pensions	—	—	—	—
Unclassified	1,430.38	2,668.39	2,131.98	1,309.28
<i>Public service enterprises</i>	<i>35,552.92</i>	<i>6,706.70</i>	<i>40,142.85</i>	<i>—</i>
Electric light	35,490.85	—	29,715.05	—
Water	—	6,706.70	10,427.80	—
All other	62.07	—	—	—
<i>Cemeteries</i>	<i>1,510.25</i>	<i>—</i>	<i>1,216.68</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	895.21	1,213.90	276.99	47.85
<i>Loans, general purposes</i>	<i>895.21</i>	<i>1,213.90</i>	<i>276.99</i>	<i>47.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,888.12	10,303.71	11,717.52	7,168.06
<i>Departmental</i>	<i>7,408.09</i>	<i>2,785.07</i>	<i>7,089.86</i>	<i>7,168.06</i>
General government	119.05	110.70	732.11	—
Protection of persons and property	708.00	270.00	230.80	4,400.00
Health and sanitation	—	90.97	—	71.67
Highways	6,581.04	2,226.20	6,102.95	2,696.39
Charities	—	—	—	—
Schools	—	12.00	—	—
Libraries	—	75.20	24.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,393.53</i>	<i>7,518.64</i>	<i>4,338.56</i>	<i>—</i>
Electric light	4,393.53	—	4,338.56	—
Water	—	7,518.64	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,086.50</i>	<i>—</i>	<i>289.10</i>	<i>—</i>
Municipal indebtedness	53,000.00	59,700.00	51,043.27	35,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>4,700.00</i>	<i>5,533.27</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>55,000.00</i>	<i>45,510.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	984.95	5.00	1,311.80	746.09
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>984.95</i>	<i>5.00</i>	<i>1,311.80</i>	<i>746.09</i>
Refunds	936.66	489.48	308.45	342.82
Agency, trust, and investment	13,045.49	8,211.49	10,192.57	6,149.99
<i>Taxes and licenses for State</i>	<i>5,610.00</i>	<i>5,610.00</i>	<i>4,950.00</i>	<i>4,125.00</i>
<i>Taxes for county</i>	<i>3,619.86</i>	<i>2,125.49</i>	<i>3,194.00</i>	<i>1,562.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,261.63</i>	<i>5.00</i>	<i>1,868.57</i>	<i>103.33</i>
<i>All other</i>	<i>554.00</i>	<i>471.00</i>	<i>180.00</i>	<i>358.80</i>
RECAPITULATION.				
Maintenance and interest	\$146,376.41	\$113,917.95	\$182,804.04	\$84,907.28
Permanent debt (except from sinking funds)	3,000.00	4,700.00	5,533.27	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,888.12	10,303.71	11,717.52	7,168.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	55,000.00	45,510.00	35,000.00
Transfers (except to sinking funds) and refunds	1,921.61	494.48	1,620.25	1,088.91
Agency, trust, and investment	13,045.49	8,211.49	10,192.57	6,149.99
Total payments	\$227,231.63	\$192,627.63	\$257,377.65	\$134,314.24
<i>Balance on hand, including funds</i>	<i>55,756.16</i>	<i>42,458.64</i>	<i>36,720.12</i>	<i>26,224.54</i>
GRAND TOTAL	\$282,987.79	\$235,086.27	\$294,097.77	\$160,538.78

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 2,287	Yarmouth POPULATION 2,286	Millis POPULATION 2,278	Burlington POPULATION 2,275
REVENUE.	\$159,997.95	\$238,134.66	\$171,522.16	\$181,030.26
General	135,165.90	181,867.38	132,998.10	143,090.43
<i>Taxes</i>	<i>108,836.28</i>	<i>161,602.15</i>	<i>102,498.61</i>	<i>108,732.70</i>
Property, poll, and income	107,163.68	149,262.72	90,767.41	107,822.82
Corporation, bank, etc.	1,672.60	2,339.43	11,731.20	909.88
<i>Licenses and permits</i>	<i>3,833.00</i>	<i>2,867.60</i>	<i>314.00</i>	<i>96.50</i>
<i>Fines and forfeits</i>	<i>24.00</i>	<i>125.00</i>	<i>100.50</i>	<i>15.00</i>
<i>Grants and gifts</i>	<i>22,397.62</i>	<i>27,272.73</i>	<i>30,084.99</i>	<i>34,246.23</i>
For expenses	22,397.62	27,272.73	30,084.99	34,246.23
For outlays	—	—	—	—
All other	75.00	—	—	—
Commercial	24,832.05	56,267.28	38,524.06	37,939.83
<i>Special assessments</i>	<i>84.50</i>	<i>583.50</i>	—	<i>6.02</i>
To meet expenses	84.50	583.50	—	6.02
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,769.86</i>	<i>8,642.08</i>	<i>5,843.94</i>	<i>5,678.42</i>
<i>Departmental</i>	<i>11,869.92</i>	<i>36,253.58</i>	<i>20,825.17</i>	<i>28,555.01</i>
General government	414.91	488.50	41.50	321.60
Protection of persons and property	553.92	118.61	7.74	48.47
Health and sanitation	—	11.00	499.33	117.69
Highways	1,346.21	1,603.10	4,091.25	6,687.40
Charities	8,460.40	20,702.66	14,761.44	18,869.05
Soldiers' benefits	7.50	—	262.50	—
Schools	782.81	12,773.61	487.66	2,508.60
Libraries	64.85	—	39.28	2.00
Recreation	—	357.70	—	—
Unclassified	239.32	203.40	34.47	.20
<i>Public service enterprises</i>	<i>—</i>	<i>6,931.42</i>	<i>11,202.04</i>	<i>—</i>
Electric light	—	6,931.42	11,202.04	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>342.50</i>	<i>958.14</i>	<i>264.46</i>	<i>1,001.50</i>
<i>Interest</i>	<i>1,765.27</i>	<i>2,893.56</i>	<i>388.45</i>	<i>2,698.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	288.05	1,180.95	212.17	49.51
All other	1,477.22	1,712.61	176.28	2,649.37
NON-REVENUE.	\$51,768.45	\$75,487.51	\$64,862.25	\$126,093.56
Offsets to outlays	10,567.33	5,118.79	1,209.79	1,912.22
<i>Departmental</i>	<i>10,567.33</i>	<i>5,118.79</i>	<i>1,209.79</i>	<i>1,912.22</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,000.00	30,200.00	50,000.00	111,000.00
<i>Loans, general purposes</i>	<i>8,000.00</i>	—	—	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>30,200.00</i>	<i>50,000.00</i>	<i>106,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	—	—	—
<i>Premiums</i>	<i>—</i>	—	—	—
Transfers	198.50	2,558.64	659.23	—
<i>From sinking funds</i>	<i>—</i>	—	—	—
All other	198.50	2,558.64	659.23	—
Refunds	1,260.11	606.14	329.17	402.07
Agency, trust, and investment	21,742.51	37,003.94	12,664.66	12,779.27
<i>Taxes and licenses for State</i>	<i>11,570.00</i>	<i>15,547.59</i>	<i>8,290.00</i>	<i>6,765.00</i>
<i>Taxes for county</i>	<i>7,452.66</i>	<i>18,242.60</i>	<i>3,125.71</i>	<i>3,896.73</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,971.84</i>	<i>2,614.46</i>	<i>755.15</i>	<i>1,526.34</i>
All other	748.01	599.29	493.20	591.20
RECAPITULATION.				
Revenue and offsets to outlays	\$170,565.28	\$243,253.45	\$172,731.95	\$182,942.48
Premiums	—	—	—	—
Municipal indebtedness	18,000.00	30,200.00	50,000.00	111,000.00
Transfers and refunds	1,458.61	3,164.78	988.40	402.07
Agency, trust, and investment	21,742.51	37,003.94	12,664.06	12,779.27
Total receipts	\$211,766.40	\$313,622.17	\$236,384.41	\$307,123.82
<i>Balance on hand, including funds</i>	<i>45,797.93</i>	<i>41,280.78</i>	<i>23,486.58</i>	<i>22,446.48</i>
GRAND TOTAL	\$257,564.33	\$354,902.95	\$259,870.99	\$329,570.30

Graded According to Population of 1940 — Continued.

PAYMENTS.	Lynnfield POPULATION 2,287	Yarmouth POPULATION 2,286	Millis POPULATION 2,278	Burlington POPULATION 2,275
Maintenance	\$133,617.80	\$194,901.42	\$144,380.93	\$141,116.21
<i>Departmental</i>	<i>132,613.40</i>	<i>187,614.10</i>	<i>135,032.64</i>	<i>139,074.96</i>
General government	9,970.45	17,978.19	5,767.79	8,003.54
Protection of persons and property	20,784.07	17,354.97	9,182.16	7,284.67
Health and sanitation	2,561.08	5,203.60	5,475.03	2,563.58
Highways	19,288.20	22,905.05	27,812.16	30,799.82
Charities	24,597.49	58,480.02	35,902.04	40,574.84
Soldiers' benefits	1,576.35	4,255.84	2,375.69	2,162.86
Schools	49,236.80	54,125.64	44,533.27	44,080.40
Libraries	1,484.06	1,224.95	908.84	647.69
Recreation	1,379.29	1,858.85	713.78	1,701.08
Pensions	—	—	—	—
Unclassified	1,735.61	4,226.99	2,359.88	1,256.48
<i>Public service enterprises</i>	<i>—</i>	<i>6,041.70</i>	<i>8,329.76</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	5,041.70	8,329.76	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,004.40</i>	<i>2,170.62</i>	<i>1,018.53</i>	<i>2,041.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>75.00</i>	<i>—</i>	<i>—</i>
Interest	577.83	3,629.39	1,574.67	2,473.02
<i>Loans, general purposes</i>	<i>577.83</i>	<i>2,124.39</i>	<i>1,254.67</i>	<i>2,473.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,505.00</i>	<i>320.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,101.53	16,293.86	9,938.42	15,906.42
<i>Departmental</i>	<i>38,101.53</i>	<i>15,504.65</i>	<i>6,937.01</i>	<i>15,906.42</i>
General government	—	287.83	191.68	—
Protection of persons and property	4,557.05	4,661.49	—	—
Health and sanitation	—	—	129.56	—
Highways	15,229.70	9,770.37	4,651.42	15,314.89
Charities	—	—	—	—
Schools	16,164.39	784.96	1,896.60	591.53
Libraries	—	—	67.75	—
Recreation	1,727.49	—	—	—
Unclassified	422.90	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>789.21</i>	<i>3,001.41</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	789.21	3,001.41	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,000.00	41,800.00	60,000.00	131,005.97
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>16,000.00</i>	<i>10,000.00</i>	<i>15,005.97</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>25,800.00</i>	<i>50,000.00</i>	<i>116,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	198.50	2,558.64	659.23	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>198.50</i>	<i>2,558.64</i>	<i>659.23</i>	<i>—</i>
Refunds	1,260.11	606.14	329.17	402.07
Agency, trust, and investment	21,832.06	36,892.09	12,543.54	12,832.98
<i>Taxes and licenses for State</i>	<i>11,570.00</i>	<i>15,547.69</i>	<i>8,290.00</i>	<i>6,765.00</i>
<i>Taxes for county</i>	<i>7,462.66</i>	<i>18,248.60</i>	<i>3,125.71</i>	<i>3,896.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,061.39</i>	<i>2,478.01</i>	<i>526.63</i>	<i>1,575.85</i>
<i>All other</i>	<i>748.01</i>	<i>623.89</i>	<i>601.20</i>	<i>595.40</i>
RECAPITULATION.				
Maintenance and interest	\$134,195.63	\$198,530.81	\$145,955.60	\$143,589.23
Permanent debt (except from sinking funds)	3,000.00	16,000.00	10,000.00	15,005.97
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,101.53	16,293.86	9,938.42	15,906.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	25,800.00	50,000.00	116,000.00
Transfers (except to sinking funds) and refunds	1,458.61	3,164.78	988.40	402.07
Agency, trust, and investment	21,832.06	36,892.09	12,543.54	12,832.98
Total payments	\$228,587.83	\$296,681.54	\$229,425.96	\$303,736.67
<i>Balance on hand, including funds</i>	<i>28,976.50</i>	<i>58,221.41</i>	<i>30,445.03</i>	<i>25,833.63</i>
GRAND TOTAL	\$257,564.33	\$354,902.95	\$259,870.99	\$329,570.30

¹ Includes \$64.58 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,255	Upton POPULATION 2,249	Southborough POPULATION 2,231	Sturbridge POPULATION 2,227
REVENUE.	\$176,811.40	\$118,654.25	\$174,763.76	\$156,173.81
General	103,996.48	96,373.11	130,227.15	112,077.50
<i>Taxes</i>	<i>69,969.25</i>	<i>60,745.00</i>	<i>97,477.91</i>	<i>69,454.18</i>
Property, poll, and income	64,966.75	50,588.50	93,925.16	65,896.10
Corporation, bank, etc.	5,002.50	4,156.50	3,552.75	3,558.08
<i>Licenses and permits</i>	<i>1,489.00</i>	<i>376.00</i>	<i>812.50</i>	<i>2,513.00</i>
<i>Fines and forfeits</i>	<i>30.00</i>	<i>—</i>	<i>—</i>	<i>180.50</i>
<i>Grants and gifts</i>	<i>32,508.23</i>	<i>35,252.11</i>	<i>31,936.21</i>	<i>39,929.82</i>
For expenses	32,508.23	35,252.11	31,936.21	39,929.82
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>.53</i>	<i>—</i>
Commercial	72,814.92	22,281.14	44,536.61	44,096.31
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>176.44</i>	<i>—</i>
To meet expenses	—	—	176.44	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,391.97</i>	<i>4,756.11</i>	<i>7,416.70</i>	<i>6,918.93</i>
<i>Departmental</i>	<i>23,608.30</i>	<i>15,724.82</i>	<i>19,428.90</i>	<i>30,650.82</i>
General government	249.30	274.90	188.70	116.00
Protection of persons and property	22.16	1.40	136.50	41.62
Health and sanitation	319.90	—	29.00	230.71
Highways	6,022.18	1,623.16	3,629.49	10,846.43
Charities	15,658.87	13,130.05	12,429.45	18,413.70
Soldiers' benefits	240.00	100.00	337.00	30.00
Schools	120.00	571.06	2,621.93	940.31
Libraries	11.49	12.25	19.15	13.43
Recreation	—	—	—	—
Unclassified	964.40	12.00	37.68	18.62
<i>Public service enterprises</i>	<i>41,531.95</i>	<i>—</i>	<i>14,568.50</i>	<i>4,577.11</i>
Electric light	34,048.39	—	—	—
Water	7,483.56	—	14,568.50	4,577.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>899.10</i>	<i>758.63</i>	<i>1,804.75</i>	<i>699.61</i>
<i>Interest</i>	<i>1,383.60</i>	<i>1,041.58</i>	<i>1,141.32</i>	<i>1,249.84</i>
On sinking funds	—	—	—	—
On trust and investment funds	623.37	463.95	384.45	601.55
All other	760.23	577.63	756.87	648.29
NON-REVENUE.	\$41,891.54	\$33,421.90	\$24,969.68	\$36,922.59
Offsets to outlays	5,429.28	3,726.35	3,217.31	6,893.63
<i>Departmental</i>	<i>5,429.28</i>	<i>3,726.35</i>	<i>3,217.31</i>	<i>6,893.63</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	23,500.00	20,000.00	3,400.00	16,805.28
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,800.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>23,500.00</i>	<i>20,000.00</i>	<i>3,400.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.28</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	211.81	745.10	861.95	1,269.80
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>211.81</i>	<i>745.10</i>	<i>861.95</i>	<i>1,269.80</i>
Refunds	1,315.40	271.47	548.62	533.98
Agency, trust, and investment	11,435.05	8,678.98	16,941.80	11,419.90
<i>Taxes and licenses for State</i>	<i>5,445.00</i>	<i>4,620.00</i>	<i>9,090.80</i>	<i>5,782.70</i>
<i>Taxes for county</i>	<i>3,270.54</i>	<i>2,775.00</i>	<i>5,460.90</i>	<i>3,468.76</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,226.51</i>	<i>619.58</i>	<i>1,637.50</i>	<i>1,648.24</i>
<i>All other</i>	<i>493.00</i>	<i>664.40</i>	<i>762.60</i>	<i>520.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$182,240.68	\$122,380.60	\$177,981.07	\$163,067.44
Premiums	—	—	—	5.28
Municipal indebtedness	23,500.00	20,000.00	3,400.00	16,800.00
Transfers and refunds	1,527.21	1,016.57	1,410.57	1,803.78
Agency, trust, and investment	11,435.05	8,678.98	16,941.80	11,419.90
Total receipts	\$218,702.94	\$152,076.15	\$199,733.44	\$193,096.40
Balance on hand, including funds	13,997.96	16,506.79	71,556.59	15,020.26
GRAND TOTAL	\$232,700.90	\$168,582.94	\$271,290.03	\$208,116.66

Graded According to Population of 1940 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,255	Upton POPULATION 2,249	Southborough POPULATION 2,231	Sturbridge POPULATION 2,227
Maintenance	\$158,131.47	\$103,811.97	\$141,455.39	\$120,251.17
<i>Departmental</i>	<i>126,380.42</i>	<i>102,356.29</i>	<i>130,753.44</i>	<i>115,132.55</i>
General government	6,216.42	6,716.10	8,179.35	5,496.70
Protection of persons and property	12,107.45	3,625.26	9,786.54	5,185.40
Health and sanitation	3,089.36	2,096.73	3,294.01	2,165.40
Highways	29,083.01	21,168.83	25,039.35	30,650.53
Charities	36,816.99	37,540.74	26,059.76	36,910.87
Soldiers' benefits	1,019.59	2,231.05	2,695.65	1,133.89
Schools	32,164.11	25,856.80	42,837.36	31,299.45
Libraries	1,666.76	999.81	2,568.33	906.97
Recreation	91.71	85.75	747.00	444.59
Pensions	—	520.00	—	—
Unclassified	4,125.02	1,514.22	9,526.09	938.75
<i>Public service enterprises</i>	<i>30,150.55</i>	<i>—</i>	<i>7,200.71</i>	<i>3,793.42</i>
Electric light	25,004.81	—	—	—
Water	5,145.74	—	7,200.71	3,793.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,600.50</i>	<i>1,456.68</i>	<i>3,501.24</i>	<i>1,308.17</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17.03</i>
Interest	265.33	163.39	9,880.74	3,537.64
<i>Loans, general purposes</i>	<i>265.33</i>	<i>163.39</i>	<i>760.74</i>	<i>1,175.14</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,120.00</i>	<i>2,362.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,401.38	14,551.85	11,859.26	21,179.74
<i>Departmental</i>	<i>10,080.11</i>	<i>14,213.90</i>	<i>5,255.16</i>	<i>18,465.98</i>
General government	—	2,704.57	—	93.65
Protection of persons and property	—	1,076.70	—	854.32
Health and sanitation	—	250.00	—	—
Highways	9,724.42	9,102.82	4,740.77	17,365.66
Charities	—	—	—	—
Schools	355.69	401.55	463.73	—
Libraries	—	—	—	—
Recreation	—	678.26	50.66	152.35
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,321.27</i>	<i>—</i>	<i>6,124.90</i>	<i>2,713.76</i>
Electric light	4,913.09	—	—	—
Water	1,408.18	—	6,124.90	2,713.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>337.95</i>	<i>479.20</i>	<i>—</i>
Municipal indebtedness	11,000.00	21,900.00	18,400.00	22,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,900.00</i>	<i>15,000.00</i>	<i>12,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>3,400.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	211.81	745.10	861.95	1,269.80
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>211.81</i>	<i>745.10</i>	<i>861.95</i>	<i>1,269.80</i>
Refunds	1,315.40	271.47	548.62	533.98
Agency, trust, and investment	12,732.19	9,260.28	15,541.70	11,417.96
<i>Taxes and licenses for State</i>	<i>5,445.00</i>	<i>4,620.00</i>	<i>9,090.80</i>	<i>5,782.70</i>
<i>Taxes for county</i>	<i>3,270.54</i>	<i>2,776.00</i>	<i>5,450.90</i>	<i>3,468.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,523.65</i>	<i>1,188.28</i>	<i>1,000.00</i>	<i>1,648.10</i>
<i>All other</i>	<i>493.00</i>	<i>677.00</i>	<i>—</i>	<i>518.40</i>

RECAPITULATION.

Maintenance and interest	\$158,396.80	\$103,975.36	\$151,336.13	\$123,788.81
Permanent debt (except from sinking funds)	1,000.00	1,900.00	15,000.00	12,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,401.38	14,551.85	11,859.26	21,179.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	20,000.00	3,400.00	10,000.00
Transfers (except to sinking funds) and refunds	1,527.21	1,016.57	1,410.57	1,803.78
Agency, trust, and investment	12,732.19	9,260.28	15,541.70	11,417.96
Total payments	\$200,057.58	\$150,704.06	\$198,547.66	\$180,990.29
Balance on hand, including funds	32,643.32	17,878.88	72,742.37	27,126.37
GRAND TOTAL	\$232,700.90	\$168,582.94	\$271,290.03	\$208,116.66

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hatfield POPULATION 2,216	Lunenburg POPULATION 2,195	Rutland POPULATION 2,181	Hull POPULATION 2,167
REVENUE.	\$138,775.44	\$160,288.41	\$113,914.25	\$817,725.04
General	113,325.58	128,675.32	80,329.51	602,088.94
<i>Taxes</i>	<i>80,449.08</i>	<i>86,615.68</i>	<i>49,712.09</i>	<i>530,774.41</i>
Property, poll, and income	79,370.16	85,472.50	49,146.30	525,268.73
Corporation, bank, etc.	1,078.92	1,143.18	565.79	5,505.68
<i>Licenses and permits</i>	<i>2,093.50</i>	<i>5,126.25</i>	<i>1,113.50</i>	<i>23,843.00</i>
<i>Fines and forfeits</i>	<i>286.31</i>	<i>557.70</i>	<i>9.00</i>	<i>361.50</i>
<i>Grants and gifts</i>	<i>30,496.69</i>	<i>36,375.69</i>	<i>29,494.92</i>	<i>47,110.03</i>
For expenses	30,496.69	36,375.69	29,494.92	47,110.03
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	25,449.86	31,613.09	33,584.74	215,636.10
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,438.78</i>	<i>7,769.13</i>	<i>5,624.63</i>	<i>10,776.24</i>
<i>Departmental</i>	<i>11,635.85</i>	<i>21,622.19</i>	<i>17,555.53</i>	<i>21,082.08</i>
General government	232.30	192.40	26.80	246.55
Protection of persons and property	71.96	181.99	45.68	126.41
Health and sanitation	—	476.05	261.43	38.71
Highways	4,660.00	8,517.17	8,115.62	49.85
Charities	6,347.45	11,316.01	7,931.51	5,917.28
Soldiers' benefits	—	—	270.70	260.00
Schools	271.81	640.66	879.60	1,053.76
Libraries	46.77	57.91	24.19	60.00
Recreation	—	—	—	—
Unclassified	5.56	240.00	—	13,329.52
<i>Public service enterprises</i>	<i>6,754.85</i>	<i>—</i>	<i>9,849.83</i>	<i>177,827.67</i>
Electric light	—	—	—	177,827.67
Water	6,754.85	—	9,849.83	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>183.47</i>	<i>796.58</i>	<i>—</i>	<i>84.40</i>
<i>Interest</i>	<i>1,436.91</i>	<i>1,425.19</i>	<i>554.75</i>	<i>5,865.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	8.26	484.81	15.68	—
All other	1,428.65	940.38	539.07	5,865.71
NON-REVENUE.	\$54,818.26	\$54,189.16	\$49,006.84	\$441,745.49
Offsets to outlays	—	4,683.68	5,240.75	8,647.08
<i>Departmental</i>	<i>—</i>	<i>4,683.68</i>	<i>5,240.75</i>	<i>8,647.08</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	37,662.74	25,000.00	36,000.00	316,170.50
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>110,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>37,300.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>206,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>362.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>170.50</i>
Transfers	118.96	3,003.45	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	118.96	3,003.45	—	—
Refunds	215.87	892.65	569.94	6,107.82
Agency, trust, and investment	16,820.69	20,609.38	7,196.15	110,820.09
<i>Taxes and licenses for State</i>	<i>7,443.00</i>	<i>6,435.00</i>	<i>3,960.00</i>	<i>38,175.39</i>
<i>Taxes for county</i>	<i>8,491.98</i>	<i>4,063.40</i>	<i>2,477.68</i>	<i>28,595.45</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>652.91</i>	<i>9,357.38</i>	<i>321.07</i>	<i>43,662.25</i>
All other	232.80	753.60	437.40	387.00
RECAPITULATION.				
Revenue and offsets to outlays	\$138,775.44	\$164,972.09	\$119,155.00	\$826,372.12
Premiums	—	—	—	170.50
Municipal indebtedness	37,662.74	25,000.00	36,000.00	316,000.00
Transfers and refunds	334.83	3,896.10	569.94	6,107.82
Agency, trust, and investment	16,820.69	20,609.38	7,196.15	110,820.09
Total receipts	\$193,593.70	\$214,477.57	\$162,921.09	\$1,259,470.53
<i>Balance on hand, including funds</i>	<i>22,249.07</i>	<i>18,210.21</i>	<i>13,388.60</i>	<i>150,195.83</i>
GRAND TOTAL	\$215,842.77	\$232,687.78	\$176,309.69	\$1,409,666.36

Graded According to Population of 1940 — Continued.

PAYMENTS.	Hatfield POPULATION 2,216	Lunenburg POPULATION 2,195	Rutland POPULATION 2,181	Hull POPULATION 2,167
Maintenance	\$108,652.09	\$138,398.82	\$93,818.07	\$691,875.22
<i>Departmental</i>	<i>106,539.36</i>	<i>136,539.36</i>	<i>87,698.07</i>	<i>647,696.60</i>
General government	8,384.25	7,669.05	7,249.06	42,505.53
Protection of persons and property	3,885.07	13,614.07	1,816.20	122,521.21
Health and sanitation	1,970.97	5,171.28	2,449.80	41,228.32
Highways	25,427.46	37,199.77	28,661.75	109,371.11
Charities	20,089.56	30,560.43	16,546.43	72,151.00
Soldiers' benefits	355.04	446.00	180.00	12,510.46
Schools	42,838.01	37,998.77	29,406.31	99,088.16
Libraries	1,416.88	1,650.87	538.86	4,423.24
Recreation	108.38	1,087.98	199.09	16,734.64
Pensions	—	—	—	14,660.20
Unclassified	2,063.74	1,141.14	650.57	12,402.73
<i>Public service enterprises</i>	<i>1,729.64</i>	<i>—</i>	<i>6,120.00</i>	<i>141,099.00</i>
Electric light	—	—	—	141,099.00
Water	1,729.64	—	6,120.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>383.09</i>	<i>1,859.46</i>	<i>—</i>	<i>2,542.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>636.98</i>
Interest	451.60	443.18	1,432.35	2,511.17
<i>Loans, general purposes</i>	<i>451.60</i>	<i>443.18</i>	<i>1,232.35</i>	<i>2,511.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,710.58	24,671.66	19,403.95	199,778.67
<i>Departmental</i>	<i>1,710.58</i>	<i>24,426.66</i>	<i>19,403.95</i>	<i>173,329.30</i>
General government	—	—	—	2,062.66
Protection of persons and property	—	—	—	2,442.92
Health and sanitation	23.50	—	—	20,032.50
Highways	1,687.08	17,304.14	19,024.08	27,791.22
Charities	—	—	—	—
Schools	—	7,025.00	379.87	1,000.00
Libraries	—	97.52	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	120,000.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,280.84</i>
Electric light	—	—	—	25,280.84
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>245.00</i>	<i>—</i>	<i>1,168.53</i>
Municipal indebtedness	43,100.00	26,900.00	35,200.00	271,587.10
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>1,900.00</i>	<i>8,200.00</i>	<i>21,587.10</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>38,100.00</i>	<i>25,000.00</i>	<i>27,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	118.96	3,003.45	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>118.96</i>	<i>3,003.45</i>	<i>—</i>	<i>—</i>
Refunds	215.87	892.65	569.94	6,107.82
Agency, trust, and investment	16,873.55	19,216.70	7,211.83	110,596.18
<i>Taxes and licenses for State</i>	<i>7,443.00</i>	<i>6,435.00</i>	<i>3,960.00</i>	<i>38,176.39</i>
<i>Taxes for county</i>	<i>8,491.98</i>	<i>4,063.40</i>	<i>2,477.63</i>	<i>28,595.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>705.77</i>	<i>7,981.50</i>	<i>336.75</i>	<i>43,438.34</i>
<i>All other</i>	<i>232.80</i>	<i>736.80</i>	<i>437.40</i>	<i>387.00</i>
RECAPITULATION.				
Maintenance and interest	\$109,103.69	\$138,842.00	\$95,250.42	\$694,386.39
Permanent debt (except from sinking funds)	5,000.00	1,900.00	8,200.00	21,587.10
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,710.58	24,671.66	19,403.95	199,778.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	38,100.00	25,000.00	27,000.00	250,000.00
Transfers (except to sinking funds) and refunds	334.83	3,896.10	569.94	6,107.82
Agency, trust, and investment	16,873.55	19,216.70	7,211.83	110,596.18
Total payments	\$171,122.65	\$213,526.46	\$157,636.14	\$1,282,456.16
Balance on hand, including funds	44,720.12	19,161.32	18,673.55	127,210.20
GRAND TOTAL	\$215,842.77	\$232,687.78	\$176,309.69	\$1,409,666.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 2,154	Raynham POPULATION 2,141	Chatham POPULATION 2,136	Westminster POPULATION 2,126
REVENUE.	\$138,643.71	\$126,638.81	\$175,951.24	\$139,315.21
General	98,991.14	102,793.93	150,704.43	108,034.26
<i>Taxes</i>	<i>61,918.38</i>	<i>63,676.91</i>	<i>124,337.61</i>	<i>63,835.49</i>
Property, poll, and income	54,599.32	61,753.28	122,142.76	63,144.29
Corporation, bank, etc.	7,319.06	1,923.63	2,244.85	691.20
<i>Licenses and permits</i>	<i>1,644.50</i>	<i>1,985.50</i>	<i>1,963.00</i>	<i>183.00</i>
<i>Fines and forfeits</i>	<i>439.00</i>	<i>324.00</i>	<i>20.00</i>	<i>61.50</i>
<i>Grants and gifts</i>	<i>34,989.26</i>	<i>36,807.52</i>	<i>24,333.82</i>	<i>43,954.27</i>
For expenses	34,989.26	36,807.52	24,333.82	43,954.27
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	39,652.57	23,844.88	25,246.81	31,280.95
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,761.05</i>	<i>4,950.52</i>	<i>7,779.02</i>	<i>5,211.93</i>
<i>Departmental</i>	<i>25,754.19</i>	<i>17,693.15</i>	<i>15,736.84</i>	<i>22,121.69</i>
General government	97.40	47.90	101.41	486.95
Protection of persons and property	165.82	34.08	83.28	45.50
Health and sanitation	245.00	—	330.72	57.35
Highways	10,256.16	3,355.01	43.90	13,188.33
Charities	12,022.40	12,810.41	11,288.89	7,140.86
Soldiers' benefits	395.74	120.00	—	120.00
Schools	2,527.04	783.15	3,739.38	995.18
Libraries	5.38	—	—	76.25
Recreation	—	—	149.26	—
Unclassified	39.25	542.60	—	11.27
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,181.18</i>	<i>346.05</i>	<i>903.75</i>	<i>1,094.05</i>
<i>Interest</i>	<i>6,956.15</i>	<i>855.16</i>	<i>827.20</i>	<i>2,853.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,134.87	25.69	110.38	2,286.68
All other	821.28	829.47	716.82	566.60
NON-REVENUE.	\$81,182.66	\$33,009.42	\$42,484.17	\$42,110.66
Offsets to outlays	50.00	—	225.00	7,472.01
<i>Departmental</i>	<i>50.00</i>	<i>—</i>	<i>225.00</i>	<i>7,472.01</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,000.00	22,700.00	—	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>22,700.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,791.19	15.20	813.72	1,987.85
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,791.19</i>	<i>15.20</i>	<i>813.72</i>	<i>1,987.85</i>
Refunds	764.14	587.63	580.96	428.40
Agency, trust, and investment	13,577.33	9,706.59	40,864.49	12,222.40
<i>Taxes and licenses for State</i>	<i>4,950.00</i>	<i>4,950.00</i>	<i>16,995.00</i>	<i>5,281.47</i>
<i>Taxes for county</i>	<i>2,973.22</i>	<i>3,534.50</i>	<i>19,989.23</i>	<i>3,171.43</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,198.71</i>	<i>661.69</i>	<i>3,263.06</i>	<i>3,173.70</i>
<i>All other</i>	<i>456.40</i>	<i>560.40</i>	<i>627.20</i>	<i>595.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$138,693.71	\$126,638.81	\$176,176.24	\$146,787.22
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	22,700.00	—	20,000.00
Transfers and refunds	7,553.33	602.83	1,394.68	2,416.25
Agency, trust, and investment	13,577.33	9,706.59	40,864.49	12,222.40
Total receipts	\$219,826.37	\$159,648.23	\$218,435.41	\$181,425.87
Balance on hand, including funds	6,174.48	10,128.21	48,249.19	16,665.25
GRAND TOTAL	\$226,000.85	\$169,776.44	\$266,684.60	\$198,091.12

Graded According to Population of 1940 — Continued.

PAYMENTS.	Hardwick POPULATION 2,154	Raynham POPULATION 2,141	Chatham POPULATION 2,136	Westminster POPULATION 2,126
Maintenance	\$114,281.76	\$105,239.40	\$146,800.26	\$112,284.38
<i>Departmental</i>	<i>111,866.01</i>	<i>104,423.80</i>	<i>144,178.11</i>	<i>110,381.49</i>
General government	4,756.28	3,246.56	11,235.47	3,789.74
Protection of persons and property	3,469.91	4,896.97	22,933.56	2,603.67
Health and sanitation	2,738.90	2,193.32	5,692.76	1,934.41
Highways	36,349.47	22,071.32	21,399.62	33,005.72
Charities	27,785.94	31,086.91	32,088.13	20,027.97
Soldiers' benefits	515.79	480.39	113.88	1,659.00
Schools	29,605.27	36,099.42	42,623.24	44,077.98
Libraries	1,021.49	528.09	1,900.00	2,070.84
Recreation	149.50	186.94	2,654.99	289.36
Pensions	—	—	—	—
Unclassified	5,463.46	1,633.88	3,536.46	922.80
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>93.53</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	93.53
<i>Cemeteries</i>	<i>2,171.96</i>	<i>816.60</i>	<i>2,622.15</i>	<i>1,799.36</i>
<i>Administration of trust funds</i>	<i>253.79</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	1,074.61	574.56	800.00	798.50
<i>Loans, general purposes</i>	<i>1,074.61</i>	<i>574.56</i>	<i>800.00</i>	<i>798.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,966.42	3,300.00	5,052.03	14,903.51
<i>Departmental</i>	<i>4,966.42</i>	<i>3,300.00</i>	<i>4,783.73</i>	<i>14,903.51</i>
General government	—	—	107.00	545.00
Protection of persons and property	—	3,300.00	—	500.00
Health and sanitation	180.00	—	—	—
Highways	4,120.70	—	4,123.58	13,858.51
Charities	—	—	—	—
Schools	665.72	—	52.95	—
Libraries	—	—	—	—
Recreation	—	—	389.00	—
Unclassified	—	—	111.20	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>268.30</i>	<i>—</i>
Municipal indebtedness	65,700.00	25,700.00	5,000.00	20,050.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,700.00</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>3,050.00</i>
<i>Bonds refunded, current year</i>	<i>59,000.00</i>	<i>22,700.00</i>	<i>—</i>	<i>17,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,791.19	15.20	813.72	1,987.85
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,791.19</i>	<i>15.20</i>	<i>813.72</i>	<i>1,987.85</i>
Refunds	764.14	587.63	580.96	428.40
Agency, trust, and investment	12,947.61	9,717.08	41,169.63	12,521.23
<i>Taxes and licenses for State</i>	<i>4,950.00</i>	<i>4,950.00</i>	<i>16,995.00</i>	<i>5,281.47</i>
<i>Taxes for county</i>	<i>2,973.23</i>	<i>3,534.50</i>	<i>19,989.23</i>	<i>3,171.43</i>
<i>Expenditures for grade crossings</i>	<i>4,562.39</i>	<i>672.18</i>	<i>3,558.20</i>	<i>3,472.53</i>
<i>Sinking and other permanent funds</i>	<i>462.00</i>	<i>560.40</i>	<i>627.20</i>	<i>595.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$115,356.37	\$105,813.96	\$147,600.26	\$113,082.88
Permanent debt (except from sinking funds)	6,700.00	3,000.00	5,000.00	3,050.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,966.42	3,300.00	5,052.03	14,903.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	59,000.00	22,700.00	—	17,000.00
Transfers (except to sinking funds) and refunds	7,555.33	602.83	1,394.68	2,416.25
Agency, trust, and investment	12,947.61	9,717.08	41,169.63	12,521.23
Total payments	\$206,525.73	\$145,133.87	\$200,216.60	\$162,973.87
Balance on hand, including funds	19,475.12	24,642.57	66,468.00	35,117.25
GRAND TOTAL	\$226,000.85	\$169,776.44	\$266,684.60	\$198,091.12

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,122	Townsend POPULATION 2,065	Hamilton POPULATION 2,037	Marion POPULATION 2,030
REVENUE.	\$155,909.73	\$151,678.12	\$182,533.72	\$206,111.71
General	93,283.91	110,594.93	146,148.23	162,975.72
<i>Taxes</i>	<i>63,661.05</i>	<i>73,233.94</i>	<i>126,665.02</i>	<i>137,655.88</i>
Property, poll, and income	62,991.51	66,379.62	123,630.65	133,930.23
Corporation, bank, etc.	669.54	6,854.32	2,034.37	3,765.65
<i>Licenses and permits</i>	<i>1,364.00</i>	<i>93.00</i>	<i>1,184.50</i>	<i>1,608.75</i>
<i>Fines and forfeits</i>	<i>8.50</i>	<i>—</i>	<i>25.00</i>	<i>127.25</i>
<i>Grants and gifts</i>	<i>28,250.36</i>	<i>37,267.99</i>	<i>19,273.71</i>	<i>23,543.84</i>
For expenses	28,250.36	37,267.99	19,273.71	23,543.84
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	62,625.82	41,083.19	36,385.49	43,135.99
<i>Special assessments</i>	<i>88.25</i>	<i>—</i>	<i>1,169.66</i>	<i>—</i>
To meet expenses	88.25	—	1,169.66	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,328.30</i>	<i>4,434.30</i>	<i>9,369.33</i>	<i>6,564.36</i>
<i>Departmental</i>	<i>18,370.19</i>	<i>21,562.67</i>	<i>17,550.00</i>	<i>18,076.81</i>
General government	5.22	303.40	29.05	103.90
Protection of persons and property	83.30	165.17	117.32	72.45
Health and sanitation	372.15	272.00	—	4,466.80
Highways	3,002.35	3,889.91	78.75	210.60
Charities	14,262.90	14,700.47	14,498.70	12,129.28
Soldiers' benefits	30.00	160.00	299.00	171.50
Schools	505.41	1,950.70	2,456.01	904.33
Libraries	70.86	72.92	4.51	—
Recreation	—	—	—	8.35
Unclassified	38.00	48.00	66.66	9.60
<i>Public service enterprises</i>	<i>36,861.19</i>	<i>10,963.20</i>	<i>6,121.66</i>	<i>16,691.88</i>
Electric light	26,685.27	—	—	—
Water	10,165.92	10,963.20	6,121.66	16,691.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,315.90</i>	<i>1,067.76</i>	<i>1,320.10</i>	<i>—</i>
<i>Interest</i>	<i>1,671.99</i>	<i>3,056.36</i>	<i>854.74</i>	<i>1,802.94</i>
On sinking funds	—	—	—	—
On trust and investment funds	684.47	2,002.13	242.66	168.07
All other	987.52	1,053.23	612.08	1,634.87
NON-REVENUE.	\$15,907.28	\$56,299.87	\$86,208.06	\$87,509.02
Offsets to outlays	100.00	7,799.81	10,125.87	51.00
<i>Departmental</i>	<i>100.00</i>	<i>7,799.81</i>	<i>8,674.57</i>	<i>51.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,451.30</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,500.00	33,153.83	50,000.00	61,300.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>31,300.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,500.00</i>	<i>32,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,153.83</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	597.10	2,936.02	784.80	168.07
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>597.10</i>	<i>2,936.02</i>	<i>784.80</i>	<i>168.07</i>
Refunds	55.89	122.47	987.54	544.55
Agency, trust, and investment	10,654.29	12,287.74	24,309.85	25,445.40
<i>Taxes and licenses for State</i>	<i>4,290.00</i>	<i>6,441.07</i>	<i>13,630.82</i>	<i>13,042.60</i>
<i>Taxes for county</i>	<i>2,981.07</i>	<i>3,991.78</i>	<i>8,730.26</i>	<i>9,779.40</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,067.02</i>	<i>1,283.69</i>	<i>1,358.17</i>	<i>2,184.00</i>
<i>All other</i>	<i>316.20</i>	<i>571.20</i>	<i>690.60</i>	<i>439.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$156,009.73	\$159,477.93	\$192,659.59	\$206,162.71
Premiums	—	—	—	—
Municipal indebtedness	4,500.00	33,153.83	50,000.00	61,300.00
Transfers and refunds	652.99	3,058.49	1,772.34	712.62
Agency, trust, and investment	10,654.29	12,287.74	24,309.85	25,445.40
Total receipts	\$171,817.01	\$207,977.99	\$268,741.78	\$293,620.73
<i>Balance on hand, including funds</i>	<i>46,460.49</i>	<i>23,689.14</i>	<i>8,696.97</i>	<i>30,319.84</i>
GRAND TOTAL	\$218,277.50	\$231,667.13	\$277,438.75	\$323,940.57

Graded According to Population of 1940 — Continued.

PAYMENTS.	Groveland POPULATION 2,122	Townsend POPULATION 2,065	Hamilton POPULATION 2,037	Marion POPULATION 2,030
Maintenance	\$129,000.13	\$126,439.36	\$143,561.97	\$157,848.82
<i>Departmental</i>	<i>104,633.30</i>	<i>120,189.57</i>	<i>138,132.03</i>	<i>147,248.33</i>
General government	6,001.93	5,087.01	11,832.66	11,785.77
Protection of persons and property	6,318.85	9,524.90	11,777.48	8,790.89
Health and sanitation	1,787.44	3,060.70	6,108.75	23,608.97
Highways	18,804.86	29,474.22	25,882.67	12,099.93
Charities	40,534.30	35,487.35	28,876.45	37,560.95
Soldiers' benefits	1,522.04	120.00	939.04	1,556.12
Schools	27,163.41	33,191.67	45,558.94	42,476.76
Libraries	1,123.33	1,924.33	2,453.45	1,600.00
Recreation	179.58	1,154.20	479.49	1,953.76
Pensions	—	—	—	—
Unclassified	1,202.56	1,165.19	4,273.10	5,813.18
<i>Public service enterprises</i>	<i>23,699.64</i>	<i>4,640.13</i>	<i>3,561.84</i>	<i>10,504.74</i>
Electric light	17,256.19	—	—	—
Water	5,443.45	4,640.13	3,561.84	10,504.74
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,662.19</i>	<i>1,609.66</i>	<i>1,818.10</i>	<i>97.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,016.50	3,685.96	3,102.92	2,143.55
<i>Loans, general purposes</i>	<i>731.50</i>	<i>133.46</i>	<i>1,974.17</i>	<i>1,987.05</i>
<i>Loans, public service enterprises</i>	<i>285.00</i>	<i>3,552.50</i>	<i>1,128.75</i>	<i>156.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,626.02	11,812.55	20,469.99	21,447.88
<i>Departmental</i>	<i>3,964.59</i>	<i>11,526.56</i>	<i>14,567.39</i>	<i>16,093.34</i>
General government	2,279.12	144.25	422.97	500.00
Protection of persons and property	—	—	—	446.40
Health and sanitation	—	—	—	12,275.50
Highways	425.09	11,311.67	11,900.81	2,093.83
Charities	99.00	—	—	—
Schools	810.05	—	1,175.59	526.85
Libraries	154.80	—	—	—
Recreation	196.53	40.64	1,068.02	250.76
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,438.48</i>	<i>—</i>	<i>5,502.60</i>	<i>5,354.54</i>
Electric light	3,600.53	—	—	—
Water	3,837.95	—	5,502.60	5,354.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>222.95</i>	<i>285.99</i>	<i>400.00</i>	<i>—</i>
Municipal indebtedness	13,000.00	42,533.31	63,000.00	40,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>6,406.41</i>	<i>13,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,000.00</i>	<i>35,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,126.90</i>	<i>—</i>	<i>—</i>
Transfers	597.10	2,936.02	784.80	168.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>597.10</i>	<i>2,936.02</i>	<i>784.80</i>	<i>168.07</i>
Refunds	55.89	122.47	987.54	544.55
Agency, trust, and investment	10,959.86	12,121.11	25,000.01	25,445.40
<i>Taxes and licenses for State</i>	<i>4,290.00</i>	<i>6,441.07</i>	<i>13,530.82</i>	<i>13,042.60</i>
<i>Taxes for county</i>	<i>2,981.07</i>	<i>3,991.78</i>	<i>8,730.26</i>	<i>9,779.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,374.39</i>	<i>1,117.06</i>	<i>2,050.13</i>	<i>2,184.00</i>
<i>All other</i>	<i>314.40</i>	<i>571.20</i>	<i>688.80</i>	<i>439.40</i>
RECAPITULATION.				
Maintenance and interest	\$130,016.63	\$130,125.32	\$146,664.89	\$159,992.37
Permanent debt (except from sinking funds)	4,000.00	6,406.41	13,000.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,626.02	11,812.55	20,469.99	21,447.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,000.00	36,126.90	50,000.00	30,000.00
Transfers (except to sinking funds) and refunds	652.99	3,058.49	1,772.34	712.62
Agency, trust, and investment	10,959.86	12,121.11	25,000.01	25,445.40
Total payments	\$166,255.50	\$199,650.78	\$256,907.23	\$247,598.27
<i>Balance on hand, including funds</i>	<i>52,022.00</i>	<i>32,016.35</i>	<i>20,531.52</i>	<i>76,342.30</i>
GRAND TOTAL	\$218,277.50	\$231,667.13	\$277,438.75	\$323,940.57

1 Includes \$691.82 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dennis POPULATION 2,015	Northfield POPULATION 1,975	Tisbury POPULATION 1,966	Norwell POPULATION 1,871
REVENUE.	\$214,187.92	\$127,719.19	\$189,768.72	\$149,764.55
General	175,221.64	104,385.24	137,154.29	127,930.24
<i>Taxes</i>	129,835.53	69,225.56	114,668.67	96,906.38
Property, poll, and income	128,254.68	68,052.60	112,665.48	93,118.72
Corporation, bank, etc.	1,580.85	1,172.96	2,003.19	3,787.66
<i>Licenses and permits</i>	591.25	79.00	166.50	646.00
<i>Fines and forfeits</i>	50.00	20.00	180.00	63.65
<i>Grants and gifts</i>	44,744.86	35,060.68	22,139.12	30,314.21
For expenses	44,744.86	35,060.68	22,139.12	30,314.21
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	38,966.28	23,333.95	52,614.43	21,834.31
<i>Special assessments</i>	357.75	—	—	407.00
To meet expenses	357.75	—	—	407.00
To meet outlays	—	—	—	—
<i>Privileges</i>	7,783.19	6,216.09	4,399.13	8,107.97
<i>Departmental</i>	29,366.52	14,902.39	30,224.41	11,441.26
General government	588.30	222.58	641.71	688.25
Protection of persons and property	114.54	110.81	114.18	36.73
Health and sanitation	359.22	144.60	—	—
Highways	3,975.26	4,125.02	—	—
Charities	22,803.79	9,467.04	25,029.40	9,963.21
Soldiers' benefits	90.00	—	—	150.00
Schools	312.59	630.00	4,049.50	603.07
Libraries	—	64.34	138.58	—
Recreation	937.75	—	—	—
Unclassified	185.07	138.00	251.04	—
<i>Public service enterprises</i>	—	—	15,251.53	—
Electric light	—	—	—	—
Water	—	—	15,251.53	—
All other	—	—	—	—
<i>Cemeteries</i>	111.65	319.62	1,148.17	200.61
<i>Interest</i>	1,347.17	1,895.85	1,591.19	1,677.47
On sinking funds	—	—	—	—
On trust and investment funds	249.44	923.72	346.08	204.60
All other	1,097.73	972.13	1,245.11	1,472.87
NON-REVENUE.	\$41,190.40	\$34,720.64	\$58,716.97	\$51,589.28
Offsets to outlays	1,173.50	3,000.00	716.94	2,705.54
<i>Departmental</i>	1,173.50	3,000.00	716.94	2,705.54
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	11,200.00	20,000.00	20,000.00	35,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	11,200.00	20,000.00	20,000.00	35,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	103.50	659.21	333.60	130.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	103.50	659.21	333.60	130.00
Refunds	859.49	294.73	548.20	1,317.74
Agency, trust, and investment	27,853.91	10,766.70	37,118.23	12,436.00
<i>Taxes and licenses for State</i>	11,715.00	5,445.00	14,059.00	6,450.60
<i>Taxes for county</i>	13,973.06	4,508.78	20,901.04	4,827.80
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,760.25	296.32	1,854.59	508.00
<i>All other</i>	405.60	516.60	303.60	649.60
RECAPITULATION.				
Revenue and offsets to outlays	\$215,361.42	\$130,719.19	\$190,485.66	\$152,470.09
Premiums	—	—	—	—
Municipal indebtedness	11,200.00	20,000.00	20,000.00	35,000.00
Transfers and refunds	962.99	953.94	881.80	1,447.74
Agency, trust, and investment	27,853.91	10,766.70	37,118.23	12,436.00
Total receipts	\$255,378.32	\$162,439.83	\$248,485.69	\$201,353.83
Balance on hand, including funds	36,450.39	47,441.95	39,273.88	38,534.58
GRAND TOTAL	\$291,828.71	\$209,881.78	\$287,759.57	\$239,888.41

Graded According to Population of 1940 — Continued.

PAYMENTS.	Dennis POPULATION 2,015	Northfield POPULATION 1,975	Tisbury POPULATION 1,966	Norwell POPULATION 1,871
Maintenance	\$191,343.53	\$105,066.78	\$135,903.41	\$115,696.12
<i>Departmental</i>	<i>191,107.38</i>	<i>104,197.35</i>	<i>125,894.69</i>	<i>115,465.00</i>
General government	13,084.54	6,531.69	9,939.09	8,638.58
Protection of persons and property	13,610.25	3,295.30	13,255.69	6,755.47
Health and sanitation	3,875.14	2,042.47	7,726.96	5,179.49
Highways	39,813.45	25,427.19	16,682.97	18,293.78
Charities	69,541.65	26,528.17	37,497.16	35,819.80
Soldiers' benefits	3,117.26	1,444.06	—	861.53
Schools	43,246.20	34,844.14	35,981.27	38,003.35
Libraries	750.00	1,731.01	1,408.03	400.70
Recreation	1,980.34	303.55	1,558.05	403.03
Pensions	—	—	—	—
Unclassified	2,088.55	2,049.77	1,845.47	1,109.27
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,829.17</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	7,829.17	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>236.15</i>	<i>869.21</i>	<i>2,179.55</i>	<i>231.12</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>.22</i>	<i>—</i>	<i>—</i>
Interest	528.43	729.72	2,039.15	1,867.87
<i>Loans, general purposes</i>	<i>528.43</i>	<i>729.72</i>	<i>2,039.15</i>	<i>1,867.87</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,972.99	43,984.67	19,128.76	10,289.88
<i>Departmental</i>	<i>7,972.99</i>	<i>43,934.67</i>	<i>17,191.78</i>	<i>10,289.88</i>
General government	—	—	—	—
Protection of persons and property	1,848.25	—	500.00	1,888.32
Health and sanitation	—	—	—	—
Highways	5,796.42	7,888.68	15,061.44	8,297.06
Charities	—	—	—	—
Schools	28.32	36,045.99	773.10	104.50
Libraries	—	—	567.24	—
Recreation	300.00	—	290.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,936.98</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,936.98	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	24,000.00	31,500.00	34,000.00	77,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,500.00</i>	<i>11,500.00</i>	<i>11,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,500.00</i>	<i>20,000.00</i>	<i>23,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	103.50	659.21	333.60	130.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>103.50</i>	<i>659.21</i>	<i>333.60</i>	<i>130.00</i>
Refunds	859.49	294.73	548.20	1,317.74
Agency, trust, and investment	27,222.27	10,854.18	37,130.71	12,673.58
<i>Taxes and licenses for State</i>	<i>11,715.00</i>	<i>5,445.00</i>	<i>14,059.00</i>	<i>6,450.60</i>
<i>Taxes for county</i>	<i>15,973.06</i>	<i>4,508.78</i>	<i>20,901.04</i>	<i>4,827.80</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,128.61</i>	<i>387.40</i>	<i>1,867.07</i>	<i>745.58</i>
<i>All other</i>	<i>405.60</i>	<i>513.00</i>	<i>303.60</i>	<i>649.60</i>

RECAPITULATION.

Maintenance and interest	\$191,871.96	\$105,796.50	\$137,942.56	\$117,563.99
Permanent debt (except from sinking funds)	10,500.00	11,500.00	11,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,972.99	43,984.67	19,128.76	10,289.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,500.00	20,000.00	23,000.00	70,000.00
Transfers (except to sinking funds) and refunds	962.99	953.94	881.80	1,447.74
Agency, trust, and investment	27,222.27	10,854.18	37,130.71	12,673.58
Total payments	\$252,030.21	\$193,089.29	\$229,083.83	\$218,975.19
<i>Balance on hand, including funds</i>	<i>39,798.50</i>	<i>16,792.49</i>	<i>68,675.74</i>	<i>20,913.22</i>
GRAND TOTAL	\$291,828.71	\$209,881.78	\$287,759.57	\$239,888.41

¹ Includes \$23.29 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,835	West Boylston POPULATION 1,822	Stockbridge POPULATION 1,815	Georgetown POPULATION 1,803
REVENUE.	\$251,493.19	\$196,614.36	\$168,401.62	\$165,809.70
General	211,966.04	115,898.22	142,190.13	99,295.28
<i>Taxes</i>	186,299.86	88,246.74	118,594.62	67,880.19
Property, poll, and income	184,465.57	87,283.28	115,769.49	67,071.62
Corporation, bank, etc.	1,834.29	963.46	2,825.13	808.57
<i>Licenses and permits</i>	3,477.00	511.89	1,818.00	872.60
<i>Fines and forfeits</i>	295.00	135.00	49.50	—
<i>Grants and gifts</i>	21,894.18	27,004.59	21,728.01	30,542.59
For expenses	21,894.18	27,004.59	21,728.01	30,542.59
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	39,527.15	80,716.14	26,211.49	66,514.42
<i>Special assessments</i>	3,272.71	—	—	434.65
To meet expenses	47.00	—	—	434.65
To meet outlays	3,225.71	—	—	—
<i>Privileges</i>	6,484.25	7,307.73	5,814.77	5,174.63
<i>Departmental</i>	13,625.87	20,487.67	17,517.44	21,533.09
General government	383.65	—	176.00	237.07
Protection of persons and property	9.47	219.49	59.52	156.83
Health and sanitation	836.20	186.71	—	—
Highways	1,253.95	9,633.13	4,306.25	705.55
Charities	8,944.91	9,323.05	7,424.77	18,881.43
Soldiers' benefits	210.00	220.00	3.16	811.36
Schools	1,683.53	749.50	4,835.12	644.71
Libraries	125.96	65.88	—	77.90
Recreation	95.00	—	250.62	—
Unclassified	83.20	89.91	462.00	18.24
<i>Public service enterprises</i>	13,528.40	50,886.53	582.23	37,970.19
Electric light	—	50,886.53	—	31,353.36
Water	13,528.40	—	582.23	6,616.83
All other	—	—	—	—
<i>Cemeteries</i>	340.00	998.43	499.00	—
<i>Interest</i>	2,275.92	1,035.78	1,798.05	1,401.96
On sinking funds	—	—	—	—
On trust and investment funds	83.75	238.16	499.52	619.99
All other	2,192.17	797.62	1,298.53	781.97
NON-REVENUE.	\$133,462.22	\$47,785.71	\$112,504.40	\$65,896.05
Offsets to outlays	6,602.95	3,127.62	5,468.74	1,452.82
<i>Departmental</i>	6,602.95	3,103.62	5,468.74	1,452.82
<i>Public service enterprises</i>	—	24.00	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	100,000.00	25,000.00	85,000.00	52,598.75
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	12,500.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	100,000.00	25,000.00	85,000.00	40,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	98.75
Transfers	—	783.75	927.63	777.70
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	783.75	927.63	777.70
Refunds	3,151.27	470.70	584.93	300.37
Agency, trust, and investment	23,708.00	18,403.64	20,523.10	10,766.41
<i>Taxes and licenses for State</i>	14,212.40	7,267.27	11,081.80	5,115.00
<i>Taxes for county</i>	9,156.13	4,360.72	7,960.93	3,619.87
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	20.27	6,276.45	894.17	1,487.59
<i>All other</i>	319.20	499.20	586.20	543.95
RECAPITULATION.				
Revenue and offsets to outlays	\$258,096.14	\$199,741.98	\$173,870.36	\$167,262.52
Premiums	—	—	—	98.75
Municipal indebtedness	100,000.00	25,000.00	85,000.00	52,500.00
Transfers and refunds	3,151.27	1,254.45	1,512.56	1,078.07
Agency, trust, and investment	23,708.00	18,403.64	20,523.10	10,766.41
Total receipts	\$384,955.41	\$244,400.07	\$280,906.02	\$231,705.75
Balance on hand, including funds	19,760.70	43,251.02	33,660.62	37,563.53
GRAND TOTAL	\$404,716.11	\$287,651.09	\$314,566.64	\$269,269.28

Graded According to Population of 1940 — Continued.

PAYMENTS.	Nahant POPULATION 1,835	West Boylston POPULATION 1,822	Stockbridge POPULATION 1,815	Georgetown POPULATION 1,803
Maintenance	\$203,622.14	\$166,604.91	\$140,212.64	\$142,737.65
<i>Departmental</i>	<i>187,162.66</i>	<i>122,794.18</i>	<i>136,504.04</i>	<i>112,607.35</i>
General government	17,644.51	4,311.25	9,509.79	6,345.26
Protection of persons and property	37,755.14	6,169.86	10,516.10	6,312.27
Health and sanitation	17,896.07	3,918.35	7,426.33	1,984.10
Highways	29,075.33	30,408.96	23,725.70	16,423.34
Charities	24,535.57	24,499.36	26,514.99	45,326.94
Soldiers' benefits	508.00	2,243.34	353.29	3,986.32
Schools	44,770.77	45,398.50	49,804.43	28,782.48
Libraries	4,647.32	2,264.93	3,000.00	1,476.93
Recreation	1,618.76	919.06	1,486.02	163.36
Pensions	3,127.50	—	480.00	—
Unclassified	5,583.58	2,660.57	3,687.39	1,806.35
<i>Public service enterprises</i>	<i>11,980.45</i>	<i>42,254.86</i>	<i>454.41</i>	<i>30,130.30</i>
Electric light	—	42,254.86	—	25,055.81
Water	11,980.45	—	454.41	5,074.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,479.14</i>	<i>1,555.87</i>	<i>3,254.19</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,860.27	1,366.40	1,358.40	3,364.44
<i>Loans, general purposes</i>	<i>1,772.22</i>	<i>1,366.40</i>	<i>1,358.40</i>	<i>49.48</i>
<i>Loans, public service enterprises</i>	<i>3,088.05</i>	<i>—</i>	<i>—</i>	<i>3,314.96</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,534.61	31,585.67	9,888.72	23,677.98
<i>Departmental</i>	<i>11,844.68</i>	<i>21,590.52</i>	<i>9,888.72</i>	<i>4,980.28</i>
General government	293.71	125.00	30.00	—
Protection of persons and property	442.50	—	—	—
Health and sanitation	—	—	474.55	—
Highways	10,604.51	15,101.89	8,903.01	3,943.28
Charities	—	—	—	—
Schools	—	142.82	456.16	1,037.00
Libraries	—	971.82	—	—
Recreation	503.96	1,474.91	25.00	—
Unclassified	—	3,774.08	—	—
<i>Public service enterprises</i>	<i>1,524.93</i>	<i>9,995.15</i>	<i>—</i>	<i>18,697.70</i>
Electric light	—	9,995.15	—	2,597.84
Water	1,524.93	—	—	16,099.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>165.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	110,447.46	30,000.00	106,450.00	49,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>110,447.46</i>	<i>5,000.00</i>	<i>7,000.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>25,000.00</i>	<i>99,450.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	783.75	927.63	777.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>783.75</i>	<i>927.63</i>	<i>777.70</i>
Refunds	3,151.27	470.70	584.93	300.37
Agency, trust, and investment	23,793.55	13,750.45	21,039.05	10,596.11
<i>Taxes and licenses for State</i>	<i>14,212.40</i>	<i>7,267.27</i>	<i>11,081.80</i>	<i>5,115.00</i>
<i>Taxes for county</i>	<i>9,166.13</i>	<i>4,360.72</i>	<i>7,960.93</i>	<i>3,619.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>104.02</i>	<i>1,623.26</i>	<i>1,428.72</i>	<i>1,317.29</i>
<i>All other</i>	<i>321.00</i>	<i>499.20</i>	<i>567.60</i>	<i>543.95</i>

RECAPITULATION.

Maintenance and interest	\$208,482.41	\$167,971.31	\$141,571.04	\$146,102.09
Permanent debt (except from sinking funds)	¹ 10,447.46	5,000.00	7,000.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,534.61	31,585.67	9,888.72	23,677.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	25,000.00	99,450.00	40,000.00
Transfers (except to sinking funds) and refunds	3,151.27	1,254.45	1,512.56	1,078.07
Agency, trust, and investment	23,793.55	13,750.45	21,039.05	10,596.11
Total payments	\$359,409.30	\$244,561.88	\$280,461.37	\$230,954.25
<i>Balance on hand, including funds</i>	<i>45,306.81</i>	<i>43,089.21</i>	<i>34,105.27</i>	<i>38,315.03</i>
GRAND TOTAL	\$404,716.11	\$287,651.09	\$314,566.64	\$269,269.28

¹ Includes \$4,000 paid from sewer assessment reserve.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Harvard POPULATION 1,790	Lincoln POPULATION 1,783	Lakeville POPULATION 1,780	Sudbury POPULATION 1,754
REVENUE.	\$104,362.66	\$146,703.52	\$94,196.25	\$126,877.71
General	84,117.55	107,425.16	75,658.14	102,762.29
<i>Taxes</i>	<i>60,724.87</i>	<i>87,033.62</i>	<i>39,706.26</i>	<i>75,234.04</i>
Property, poll, and income	59,838.73	85,775.21	39,121.94	73,932.57
Corporation, bank, etc.	886.14	1,258.41	584.32	1,301.47
<i>Licenses and permits</i>	<i>56.00</i>	<i>308.50</i>	<i>2,225.50</i>	<i>1,140.60</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>110.00</i>	<i>260.00</i>	<i>30.60</i>
<i>Grants and gifts</i>	<i>23,336.68</i>	<i>19,975.04</i>	<i>33,466.38</i>	<i>26,357.25</i>
For expenses	23,336.68	19,975.04	33,466.38	26,357.25
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	20,245.11	39,278.36	18,538.11	24,115.42
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>367.20</i>	<i>—</i>
To meet expenses	—	—	367.20	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,901.99</i>	<i>8,795.02</i>	<i>4,150.85</i>	<i>8,529.81</i>
<i>Departmental</i>	<i>10,359.65</i>	<i>11,326.76</i>	<i>13,533.26</i>	<i>12,075.04</i>
General government	82.00	239.37	28.80	268.40
Protection of persons and property	30.47	1.00	21.31	26.09
Health and sanitation	19.69	150.50	5.71	39.29
Highways	3,045.38	3,881.94	19.15	6,618.49
Charities	5,764.21	6,495.82	13,192.90	4,851.68
Soldiers' benefits	120.00	120.00	227.50	—
Schools	941.09	342.13	5.00	79.20
Libraries	345.35	91.00	16.34	25.06
Recreation	—	—	—	—
Unclassified	11.46	15.00	6.55	166.83
<i>Public service enterprises</i>	<i>22.90</i>	<i>15,512.92</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	15,512.92	—	—
All other	22.90	—	—	—
<i>Cemeteries</i>	<i>1,174.24</i>	<i>391.50</i>	<i>—</i>	<i>397.75</i>
<i>Interest</i>	<i>3,786.33</i>	<i>3,252.16</i>	<i>496.80</i>	<i>3,112.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,078.52	2,425.49	4.10	1,622.14
All other	707.81	826.67	492.70	1,490.68
NON-REVENUE.	\$61,601.73	\$25,740.10	\$27,072.43	\$83,370.29
Offsets to outlays	3,754.42	4,500.00	3,212.55	5,999.25
<i>Departmental</i>	<i>3,754.42</i>	<i>4,500.00</i>	<i>3,212.55</i>	<i>5,999.25</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,400.00	—	15,000.00	45,000.00
<i>Loans, general purposes</i>	<i>28,400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>—</i>	<i>15,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,882.05	621.03	—	2,416.85
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,882.05	621.03	—	2,416.85
Refunds	305.09	543.44	162.44	649.42
Agency, trust, and investment	11,260.17	20,075.63	8,697.44	29,304.77
<i>Taxes and licenses for State</i>	<i>5,954.40</i>	<i>9,750.60</i>	<i>4,125.00</i>	<i>9,421.95</i>
<i>Taxes for county</i>	<i>3,567.86</i>	<i>5,607.49</i>	<i>3,094.75</i>	<i>5,607.49</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,279.71</i>	<i>4,068.54</i>	<i>776.69</i>	<i>13,402.33</i>
All other	458.20	651.00	701.00	873.00
RECAPITULATION.				
Revenue and offsets to outlays	\$108,117.08	\$151,203.52	\$97,408.80	\$132,876.96
Premiums	—	—	—	—
Municipal indebtedness	43,400.00	—	15,000.00	45,000.00
Transfers and refunds	3,187.14	1,164.47	162.44	3,066.27
Agency, trust, and investment	11,260.17	20,075.63	8,697.44	29,304.77
Total receipts	\$165,964.39	\$172,443.62	\$121,268.68	\$210,248.00
Balance on hand, including funds	19,270.27	63,084.07	15,231.32	42,827.26
GRAND TOTAL	\$185,234.66	\$235,527.69	\$136,500.00	\$253,075.26

¹ Includes \$5 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Harvard POPULATION 1,790	Lincoln POPULATION 1,783	Lakeville POPULATION 1,780	Sudbury POPULATION 1,754
Maintenance	\$88,639.48	\$124,771.91	\$77,849.71	\$106,941.56
<i>Departmental</i>	<i>87,067.94</i>	<i>118,104.15</i>	<i>77,755.21</i>	<i>105,897.14</i>
General government	4,891.72	8,950.81	3,731.29	8,012.30
Protection of persons and property	6,524.85	8,698.09	2,731.06	7,499.58
Health and sanitation	4,366.16	3,840.43	1,829.44	2,855.40
Highways	27,025.92	30,241.50	12,307.72	35,132.24
Charities	15,466.98	18,586.15	29,151.41	16,551.34
Soldiers' benefits	740.00	820.75	338.60	546.91
Schools	22,837.31	41,024.02	25,924.47	30,656.94
Libraries	3,130.09	1,902.77	900.00	1,370.46
Recreation	929.23	1,553.21	100.15	412.16
Pensions	—	—	—	—
Unclassified	1,155.68	2,486.42	741.07	2,859.81
<i>Public service enterprises</i>	<i>4.35</i>	<i>5,862.74</i>	—	—
Electric light	—	—	—	—
Water	—	5,862.74	—	—
All other	4.35	—	—	—
<i>Cemeteries</i>	<i>1,567.19</i>	<i>789.51</i>	<i>94.50</i>	<i>866.42</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>15.51</i>	—	<i>178.00</i>
Interest	79.48	500.00	25.81	1,209.80
<i>Loans, general purposes</i>	<i>79.48</i>	—	<i>25.81</i>	<i>1,209.80</i>
<i>Loans, public service enterprises</i>	—	<i>500.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	35,334.87	20,826.85	7,408.93	9,466.90
<i>Departmental</i>	<i>35,334.87</i>	<i>14,794.76</i>	<i>7,408.93</i>	<i>9,364.90</i>
General government	—	—	192.50	—
Protection of persons and property	850.00	—	—	—
Health and sanitation	—	—	—	—
Highways	8,352.39	8,871.80	6,633.85	9,202.04
Charities	—	—	—	—
Schools	26,114.82	2,655.00	256.58	162.86
Libraries	17.66	—	326.00	—
Recreation	—	3,267.96	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>5,875.59</i>	—	—
Electric light	—	—	—	—
Water	—	5,875.59	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>156.50</i>	—	<i>102.00</i>
Municipal indebtedness	17,000.00	5,000.00	15,000.00	59,171.83
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>5,000.00</i>	—	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	—	<i>15,000.00</i>	<i>54,171.83</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,882.05	621.03	—	2,416.85
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,882.05</i>	<i>621.03</i>	—	<i>2,416.85</i>
Refunds	305.09	543.44	162.44	649.42
Agency, trust, and investment	11,519.85	23,695.45	8,706.04	28,959.51
<i>Taxes and licenses for State</i>	<i>5,954.40</i>	<i>9,750.60</i>	<i>4,125.00</i>	<i>9,421.95</i>
<i>Taxes for county</i>	<i>3,567.86</i>	<i>5,607.49</i>	<i>3,094.75</i>	<i>5,607.49</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,541.19</i>	<i>7,682.76</i>	<i>785.29</i>	<i>13,114.07</i>
<i>All other</i>	<i>456.40</i>	<i>654.60</i>	<i>701.00</i>	<i>816.00</i>
RECAPITULATION.				
Maintenance and interest	\$88,718.96	\$125,271.91	\$77,875.52	\$108,151.36
Permanent debt (except from sinking funds)	2,000.00	5,000.00	—	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,334.87	20,826.85	7,408.93	9,466.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	—	15,000.00	54,171.83
Transfers (except to sinking funds) and refunds	3,187.14	1,164.47	162.44	3,066.27
Agency, trust, and investment	11,519.85	23,695.45	8,706.04	28,959.51
Total payments	\$155,760.82	\$175,958.68	\$109,152.93	\$208,815.87
Balance on hand, including funds	29,473.84	59,569.01	27,347.07	44,259.39
GRAND TOTAL	\$185,234.66	\$235,527.69	\$136,500.00	\$253,075.26

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millville POPULATION 1,722	Pembroke POPULATION 1,718	Sterling POPULATION 1,713	Sheffield POPULATION 1,709
REVENUE.	\$115,623.14	\$167,059.14	\$179,693.13	\$96,900.45
General	100,422.49	128,943.49	110,744.04	78,706.90
<i>Taxes</i>	74,360.50	95,414.22	66,439.50	40,896.01
Property, poll, and income	73,573.38	86,586.56	65,079.14	39,222.94
Corporation, bank, etc.	787.12	8,827.66	1,360.36	1,673.07
<i>Licenses and permits</i>	102.50	1,752.00	2,689.00	814.00
<i>Fines and forfeits</i>	53.15	77.90	184.00	15.40
<i>Grants and gifts</i>	25,874.60	31,699.37	41,431.54	36,981.49
For expenses	25,874.60	31,699.37	41,431.54	36,981.49
For outlays	—	—	—	—
All other	31.74	—	—	—
Commercial	15,200.65	38,115.65	68,949.09	18,193.55
<i>Special assessments</i>	—	34.25	—	—
To meet expenses	—	34.25	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,425.45	6,887.42	6,279.39	5,883.79
<i>Departmental</i>	12,608.60	21,050.69	20,541.21	11,841.26
General government	200.00	27.00	435.58	1.75
Protection of persons and property	10.31	33.49	59.26	74.10
Health and sanitation	71.00	262.67	110.50	120.00
Highways	368.68	3,200.15	9,502.27	2,606.55
Charities	10,301.65	16,304.71	7,939.29	8,944.14
Soldiers' benefits	359.00	135.00	180.00	—
Schools	—	1,039.57	844.38	—
Libraries	—	48.00	33.23	94.72
Recreation	—	—	1,433.50	—
Unclassified	1,297.96	—	3.20	—
<i>Public service enterprises</i>	—	7,827.22	38,734.20	—
Electric light	—	—	33,459.60	—
Water	—	7,309.97	5,274.60	—
All other	—	517.25	—	—
<i>Cemeteries</i>	—	144.20	1,535.10	3.50
<i>Interest</i>	166.60	2,171.97	1,859.19	465.00
On sinking funds	—	—	—	—
On trust and investment funds	—	467.09	1,080.00	374.94
All other	166.60	1,704.88	779.19	90.06
NON-REVENUE.	\$65,667.07	\$53,856.04	\$70,581.21	\$11,629.56
Offsets to outlays	470.00	6,979.78	4,772.80	500.00
<i>Departmental</i>	470.00	6,979.78	4,608.45	500.00
<i>Public service enterprises</i>	—	—	164.35	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	60,000.00	30,500.00	53,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	5,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	60,000.00	30,500.00	48,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	322.62	1,562.08	448.28
<i>From sinking funds</i>	—	—	—	—
All other	—	322.62	1,562.08	448.28
Refunds	232.55	1,005.16	349.18	55.04
Agency, trust, and investment	4,964.52	15,048.48	10,897.15	10,626.24
<i>Taxes and licenses for State</i>	2,805.00	7,260.00	5,280.00	4,460.97
<i>Taxes for county</i>	1,684.82	5,941.91	3,171.43	3,445.78
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	1,164.77	1,925.92	2,127.89
All other	474.70	681.80	519.80	591.60
RECAPITULATION.				
Revenue and offsets to outlays	\$116,093.14	\$174,038.92	\$184,465.93	\$97,400.45
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	30,500.00	53,000.00	—
Transfers and refunds	232.55	1,327.78	1,911.26	503.32
Agency, trust, and investment	4,964.52	15,048.48	10,897.15	10,626.24
Total receipts	\$181,290.21	\$220,915.18	\$250,274.34	\$108,530.01
Balance on hand, including funds	19,672.74	24,718.40	34,410.38	30,360.90
GRAND TOTAL	\$200,962.95	\$245,633.58	\$284,684.72	\$138,890.91

Graded According to Population of 1940 — Continued.

PAYMENTS.	Millville POPULATION 1,722	Pembroke POPULATION 1,718	Sterling POPULATION 1,713	Sheffield POPULATION 1,709
Maintenance	\$81,884.32	\$129,168.76	\$144,330.27	\$88,291.34
<i>Departmental</i>	<i>81,884.32</i>	<i>124,329.95</i>	<i>113,296.42</i>	<i>88,205.91</i>
General government	3,094.65	9,404.92	5,734.31	3,385.79
Protection of persons and property	1,183.28	8,127.11	6,114.87	1,339.60
Health and sanitation	1,304.38	4,095.79	2,792.73	2,459.01
Highways	9,178.70	25,010.92	30,250.93	23,324.27
Charities	31,415.60	37,917.27	27,701.80	24,786.11
Soldiers' benefits	2,026.92	1,029.70	702.00	5.00
Schools	32,481.62	35,055.47	34,496.05	29,845.96
Libraries	40.96	801.81	1,259.15	2,172.80
Recreation	59.55	245.66	1,279.77	245.89
Pensions	—	—	—	—
Unclassified	1,098.66	2,641.30	2,964.81	641.48
<i>Public service enterprises</i>	<i>—</i>	<i>4,415.96</i>	<i>28,886.78</i>	<i>—</i>
Electric light	—	—	27,061.97	—
Water	—	4,116.54	1,824.81	—
All other	—	299.42	—	—
<i>Cemeteries</i>	<i>—</i>	<i>422.85</i>	<i>2,147.07</i>	<i>85.43</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	457.61	7,433.60	2,693.87	75.00
<i>Loans, general purposes</i>	<i>457.61</i>	<i>1,763.08</i>	<i>1,243.87</i>	<i>75.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,670.52</i>	<i>1,450.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,772.67	24,854.55	28,197.60	6,962.20
<i>Departmental</i>	<i>8,772.67</i>	<i>19,418.80</i>	<i>15,186.47</i>	<i>6,962.20</i>
General government	—	60.00	—	—
Protection of persons and property	—	6,062.93	140.00	140.04
Health and sanitation	—	—	—	—
Highways	8,772.67	12,684.15	12,370.47	6,157.09
Charities	—	209.20	—	—
Schools	—	272.52	—	665.07
Libraries	—	—	—	—
Recreation	—	130.00	1,500.00	—
Unclassified	—	—	1,176.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,455.75</i>	<i>13,011.13</i>	<i>—</i>
Electric light	—	—	5,289.49	—
Water	—	5,035.75	7,721.64	—
All other	—	400.00	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	85,750.00	39,469.23	66,200.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>750.00</i>	<i>14,000.00</i>	<i>8,200.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>25,469.23</i>	<i>58,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	322.62	1,562.08	448.28
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>322.62</i>	<i>1,562.08</i>	<i>448.28</i>
Refunds	232.55	1,005.16	349.18	55.04
Agency, trust, and investment	4,964.52	15,197.45	11,300.63	10,524.16
<i>Taxes and licenses for State</i>	<i>2,805.00</i>	<i>7,260.00</i>	<i>5,280.00</i>	<i>4,460.97</i>
<i>Taxes for county</i>	<i>1,684.82</i>	<i>5,941.91</i>	<i>3,171.43</i>	<i>3,445.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>1,313.74</i>	<i>2,329.40</i>	<i>2,025.81</i>
<i>All other</i>	<i>474.70</i>	<i>681.80</i>	<i>519.80</i>	<i>591.60</i>
RECAPITULATION.				
Maintenance and interest	\$82,341.93	\$136,602.36	\$147,024.14	\$88,366.34
Permanent debt (except from sinking funds)	750.00	14,000.00	8,200.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,772.67	24,854.55	28,197.60	6,962.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	25,469.23	58,000.00	—
Transfers (except to sinking funds) and refunds	232.55	1,327.78	1,911.26	503.32
Agency, trust, and investment	4,964.52	15,197.45	11,300.63	10,524.16
Total payments	\$182,061.67	\$217,451.37	\$254,633.63	\$108,356.02
<i>Balance on hand, including funds</i>	<i>18,901.28</i>	<i>28,182.21</i>	<i>30,051.09</i>	<i>30,534.89</i>
GRAND TOTAL	\$200,962.95	\$245,633.58	\$284,684.72	\$138,890.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cheshire POPULATION 1,708	Williamsburg POPULATION 1,684	Littleton POPULATION 1,651	Shelburne POPULATION 1,636
REVENUE.	\$92,331.56	\$110,830.95	\$146,479.99	\$143,719.48
General	74,170.88	80,698.99	76,201.05	96,410.45
<i>Taxes</i>	43,645.45	48,769.49	56,407.51	62,005.90
Property, poll, and income	41,297.24	47,060.82	51,997.88	60,117.33
Corporation, bank, etc.	2,348.21	1,708.67	4,409.63	1,888.57
<i>Licenses and permits</i>	1,478.50	1,331.00	168.00	1,053.50
<i>Fines and forfeits</i>	178.50	86.75	58.20	52.00
<i>Grants and gifts</i>	28,868.43	30,511.75	19,567.34	33,299.05
For expenses	28,868.43	30,511.75	19,567.34	33,299.05
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	18,160.68	30,131.96	70,278.94	47,309.03
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,734.09	2,931.45	8,354.83	5,656.23
<i>Departmental</i>	13,044.29	19,834.59	9,177.11	41,229.26
General government	10.29	37.85	508.50	950.93
Protection of persons and property	71.85	34.94	72.89	22.35
Health and sanitation	—	83.57	113.55	29.52
Highways	2,476.00	3,446.16	4,000.00	3,921.49
Charities	9,260.77	11,456.63	3,052.62	12,352.51
Soldiers' benefits	—	—	—	—
Schools	1,105.08	4,739.10	1,320.02	23,309.86
Libraries	—	18.50	59.09	4.20
Recreation	—	—	—	638.40
Unclassified	120.30	17.84	50.44	—
<i>Public service enterprises</i>	—	4,232.02	48,222.23	—
Electric light	—	—	38,437.39	—
Water	—	4,232.02	9,784.84	—
All other	—	—	—	—
<i>Cemeteries</i>	1,717.10	—	1,175.35	—
<i>Interest</i>	665.20	3,133.90	3,349.42	423.54
On sinking funds	—	—	—	—
On trust and investment funds	310.82	2,151.00	2,552.15	114.05
All other	354.38	982.90	797.27	309.49
NON-REVENUE.	\$40,881.41	\$38,169.96	\$31,915.37	\$58,134.72
Offsets to outlays	4,794.36	3,741.71	173.65	2,997.52
<i>Departmental</i>	4,794.36	3,741.71	173.65	2,997.52
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	28,000.00	21,998.92	10,500.00	39,000.00
<i>Loans, general purposes</i>	—	—	—	14,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	28,000.00	21,998.92	10,500.00	25,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	315.00	2,150.51	2,386.96	114.05
<i>From sinking funds</i>	—	—	—	—
All other	315.00	2,150.51	2,386.96	114.05
Refunds	138.02	153.44	546.30	314.42
Agency, trust, and investment	7,634.03	10,125.38	18,308.46	15,708.73
<i>Taxes and licenses for State</i>	3,465.00	3,795.00	7,602.22	8,435.40
<i>Taxes for county</i>	2,495.22	4,906.48	4,371.94	6,968.11
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,285.41	1,046.50	5,735.50	4.02
All other	388.40	377.40	598.80	301.20
RECAPITULATION.				
Revenue and offsets to outlays	\$97,125.92	\$114,572.66	\$146,653.64	\$146,717.00
Premiums	—	—	—	—
Municipal indebtedness	28,000.00	21,998.92	10,500.00	39,000.00
Transfers and refunds	453.02	2,303.95	2,933.26	428.47
Agency, trust, and investment	7,634.03	10,125.38	18,308.46	15,708.73
Total receipts	\$133,212.97	\$149,000.91	\$178,395.36	\$201,854.20
Balance on hand, including funds	18,860.04	9,704.19	50,703.62	18,276.47
GRAND TOTAL	\$152,073.01	\$158,705.10	\$229,098.98	\$220,130.67

Graded According to Population of 1940 — Continued.

PAYMENTS.	Cheshire POPULATION 1,708	Williamsburg POPULATION 1,684	Littleton POPULATION 1,651	Shelburne POPULATION 1,636
Maintenance	\$81,972.35	\$94,899.07	\$125,718.24	\$135,235.89
<i>Departmental</i>	<i>80,434.71</i>	<i>93,052.49</i>	<i>87,759.69</i>	<i>135,207.64</i>
General government	4,697.85	3,460.43	7,527.01	5,937.13
Protection of persons and property	1,555.66	2,040.83	6,336.59	2,938.26
Health and sanitation	1,493.81	2,814.56	3,490.89	2,450.81
Highways	15,767.37	17,565.54	22,266.03	30,506.55
Charities	28,957.91	30,062.13	12,328.65	26,924.42
Soldiers' benefits	651.97	675.54	129.50	140.00
Schools	25,595.00	33,113.91	31,267.33	62,598.69
Libraries	483.78	395.42	2,424.94	1,587.51
Recreation	65.51	115.45	810.60	850.79
Pensions	—	—	—	—
Unclassified	1,165.85	2,808.68	1,158.15	1,273.48
<i>Public service enterprises</i>	<i>—</i>	<i>1,726.19</i>	<i>36,581.33</i>	<i>—</i>
Electric light	—	—	32,964.76	—
Water	—	1,726.19	3,616.57	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,537.64</i>	<i>49.90</i>	<i>1,386.22</i>	<i>28.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>70.49</i>	<i>11.00</i>	<i>—</i>
Interest	189.05	843.38	792.77	361.88
<i>Loans, general purposes</i>	<i>189.05</i>	<i>843.38</i>	<i>682.77</i>	<i>361.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,427.29	8,130.38	5,610.45	25,012.93
<i>Departmental</i>	<i>8,427.29</i>	<i>6,294.35</i>	<i>465.00</i>	<i>25,012.93</i>
General government	—	—	465.00	15,238.26
Protection of persons and property	—	—	—	—
Health and sanitation	400.00	—	—	—
Highways	8,027.29	5,800.00	—	7,337.25
Charities	—	—	—	—
Schools	—	494.35	—	2,437.42
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,836.03</i>	<i>5,145.45</i>	<i>—</i>
Electric light	—	—	4,265.59	—
Water	—	1,836.03	879.86	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,300.00	18,000.00	18,000.00	27,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,300.00</i>	<i>3,000.00</i>	<i>7,500.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>31,000.00</i>	<i>15,000.00</i>	<i>10,500.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	315.00	2,150.51	2,386.96	114.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>315.00</i>	<i>2,150.51</i>	<i>2,386.96</i>	<i>114.05</i>
Refunds	138.02	153.44	546.30	314.42
Agency, trust, and investment	7,629.85	10,150.38	18,355.40	15,708.73
<i>Taxes and licenses for State</i>	<i>3,465.00</i>	<i>3,795.00</i>	<i>7,602.22</i>	<i>8,435.40</i>
<i>Taxes for county</i>	<i>2,495.22</i>	<i>4,906.48</i>	<i>4,371.94</i>	<i>6,968.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,281.23</i>	<i>1,071.50</i>	<i>5,782.44</i>	<i>4.02</i>
<i>All other</i>	<i>388.40</i>	<i>377.40</i>	<i>598.80</i>	<i>301.20</i>
RECAPITULATION.				
Maintenance and interest	\$82,161.40	\$95,742.45	\$126,421.01	\$135,597.77
Permanent debt (except from sinking funds)	2,300.00	3,000.00	7,500.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,427.29	8,130.38	5,610.45	25,012.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	31,000.00	15,000.00	10,500.00	25,000.00
Transfers (except to sinking funds) and refunds	453.02	2,303.95	2,933.26	428.47
Agency, trust, and investment	7,629.85	10,150.38	18,355.40	15,708.73
Total payments	\$131,971.56	\$134,327.16	\$171,320.12	\$203,747.90
Balance on hand, including funds	20,101.45	24,377.94	57,778.86	16,382.77
GRAND TOTAL	\$152,073.01	\$158,705.10	\$229,098.98	\$220,130.67

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tyngsborough POPULATION 1,634	Mattapoisett POPULATION 1,608	Newbury POPULATION 1,599	Freetown POPULATION 1,584
REVENUE.	\$114,387.17	\$139,817.33	\$120,546.96	\$105,753.44
General	91,575.43	109,659.69	101,659.21	87,834.94
<i>Taxes</i>	59,810.43	88,152.35	69,533.55	52,457.38
Property, poll, and income	59,178.90	86,968.19	68,214.06	51,823.71
Corporation, bank, etc.	631.53	1,184.16	1,319.49	633.67
<i>Licenses and permits</i>	3,345.50	1,315.75	307.80	1,397.24
<i>Fines and forfeits</i>	8.70	68.80	102.00	—
<i>Grants and gifts</i>	28,410.80	20,122.79	31,715.86	33,980.32
For expenses	28,410.80	20,122.79	31,715.86	33,980.32
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	22,811.74	30,157.64	18,887.75	17,918.50
<i>Special assessments</i>	145.75	—	408.98	137.70
To meet expenses	145.75	—	408.98	137.70
To meet outlays	—	—	—	—
<i>Privileges</i>	3,724.32	4,761.75	4,473.92	4,229.38
<i>Departmental</i>	116,489.38	14,662.70	12,717.20	12,282.39
General government	221.00	316.35	30.05	221.82
Protection of persons and property	59.68	57.24	180.25	80.24
Health and sanitation	460.81	468.57	—	1.30
Highways	5,266.17	116.00	1,329.34	2,234.08
Charities	9,141.19	12,312.91	11,044.16	8,540.52
Soldiers' benefits	380.00	120.00	120.00	—
Schools	918.95	1,000.66	—	1,141.79
Libraries	39.88	67.75	13.25	13.89
Recreation	—	42.00	—	—
Unclassified	11.70	161.22	.15	48.75
<i>Public service enterprises</i>	—	9,287.20	—	—
Electric light	—	—	—	—
Water	—	8,991.40	—	—
All other	—	295.80	—	—
<i>Cemeteries</i>	220.95	—	—	518.50
<i>Interest</i>	2,231.34	1,445.99	1,287.65	750.65
On sinking funds	—	—	—	—
On trust and investment funds	821.79	333.61	—	121.88
All other	1,409.55	1,112.38	1,287.65	628.65
NON-REVENUE.	\$67,003.81	\$59,379.17	\$87,107.87	\$39,343.89
Offsets to outlays	3,740.00	1,999.62	946.00	—
<i>Departmental</i>	3,740.00	1,999.62	946.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	53,375.00	40,000.00	75,500.00	30,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	53,375.00	40,000.00	75,500.00	30,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	774.35	584.97	—	158.91
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	774.35	584.97	—	158.91
Refunds	743.10	77.28	257.06	157.13
Agency, trust, and investment	8,371.36	16,717.30	10,404.81	9,027.85
<i>Taxes and licenses for State</i>	3,960.00	8,920.00	6,105.00	4,125.00
<i>Taxes for county</i>	2,881.01	6,684.65	4,045.73	2,598.89
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,697.95	842.65	3.48	1,980.56
<i>All other</i>	432.40	270.00	260.60	323.40
RECAPITULATION.				
Revenue and offsets to outlays	\$118,127.17	\$141,816.95	\$121,492.96	\$105,753.44
Premiums	—	—	—	—
Municipal indebtedness	53,375.00	40,000.00	75,500.00	30,000.00
Transfers and refunds	1,517.45	662.25	257.06	316.04
Agency, trust, and investment	8,371.36	16,717.30	10,404.81	9,027.85
Total receipts	\$181,390.98	\$199,196.50	\$207,654.83	\$145,097.33
Balance on hand, including funds	11,204.42	13,207.40	4,948.67	25,672.23
GRAND TOTAL	\$192,595.40	\$212,403.90	\$212,603.40	\$170,769.56

¹ Includes \$1.50 from administration of trust funds.

Graded According to Population of 1940 — Continued.

PAYMENTS.	Tyngsborough POPULATION 1,634	Mattapoisett POPULATION 1,608	Newbury POPULATION 1,599	Freetown POPULATION 1,584
Maintenance	\$98,163.04	\$107,740.64	\$115,100.94	\$98,011.19
<i>Departmental</i>	<i>97,353.74</i>	<i>101,177.52</i>	<i>114,906.19</i>	<i>97,431.19</i>
General government	6,841.22	8,620.57	6,818.81	4,343.85
Protection of persons and property	7,555.13	4,162.66	6,057.82	3,727.01
Health and sanitation	2,513.88	6,592.53	2,816.49	3,683.86
Highways	20,858.58	11,837.07	22,905.65	18,553.06
Charities	26,637.51	32,151.94	38,395.94	30,573.78
Soldiers' benefits	1,358.00	637.85	1,928.16	540.00
Schools	28,030.88	32,073.90	32,148.73	34,187.51
Libraries	1,271.16	1,424.43	849.12	578.32
Recreation	69.08	736.44	153.58	67.89
Pensions	—	—	—	100.94
Unclassified	2,218.30	2,940.13	2,831.89	1,074.97
<i>Public service enterprises</i>	<i>—</i>	<i>6,465.64</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	5,116.74	—	—
All other	—	1,348.90	—	—
<i>Cemeteries</i>	<i>807.80</i>	<i>97.48</i>	<i>194.75</i>	<i>580.00</i>
<i>Administration of trust funds</i>	<i>1.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	102.58	1,051.78	153.74	59.35
<i>Loans, general purposes</i>	<i>102.58</i>	<i>615.28</i>	<i>153.74</i>	<i>59.35</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>436.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,534.34	14,188.47	2,189.77	545.00
<i>Departmental</i>	<i>7,534.34</i>	<i>11,990.76</i>	<i>2,114.77</i>	<i>545.00</i>
General government	443.90	—	483.00	—
Protection of persons and property	799.04	4,000.00	500.00	545.00
Health and sanitation	—	—	—	—
Highways	5,618.00	7,769.12	1,097.77	—
Charities	—	—	34.00	—
Schools	673.40	221.64	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,997.71</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,997.71	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>200.00</i>	<i>75.00</i>	<i>—</i>
Municipal indebtedness	44,613.37	48,100.00	66,569.94	30,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>675.00</i>	<i>8,100.00</i>	<i>2,849.94</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>43,938.37</i>	<i>40,000.00</i>	<i>63,720.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	774.35	584.97	—	158.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>774.35</i>	<i>584.97</i>	<i>—</i>	<i>158.91</i>
Refunds	743.10	77.28	257.06	157.13
Agency, trust, and investment	8,385.80	16,465.94	10,404.81	8,978.22
<i>Taxes and licenses for State</i>	<i>3,960.00</i>	<i>8,920.00</i>	<i>6,105.00</i>	<i>4,125.00</i>
<i>Taxes for county</i>	<i>2,281.01</i>	<i>6,684.65</i>	<i>4,045.73</i>	<i>2,598.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,712.39</i>	<i>591.29</i>	<i>3.48</i>	<i>1,943.53</i>
<i>All other</i>	<i>432.40</i>	<i>270.00</i>	<i>250.60</i>	<i>310.80</i>
RECAPITULATION.				
Maintenance and interest	\$98,265.62	\$108,792.42	\$115,254.68	\$98,070.54
Permanent debt (except from sinking funds)	675.00	8,100.00	2,849.94	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,534.34	14,188.47	2,189.77	545.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	43,938.37	40,000.00	63,720.00	30,000.00
Transfers (except to sinking funds) and refunds	1,517.45	662.25	257.06	316.04
Agency, trust, and investment	8,385.80	16,465.94	10,404.81	8,978.22
Total payments	\$160,316.58	\$188,209.08	\$194,676.26	\$137,909.80
<i>Balance on hand, including funds</i>	<i>32,278.82</i>	<i>24,194.82</i>	<i>17,927.14</i>	<i>32,850.76</i>
GRAND TOTAL	\$192,595.40	\$212,403.90	\$212,603.40	\$170,769.56

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Oak Bluffs POPULATION 1,584	Southwick POPULATION 1,579	Rowley POPULATION 1,533	Buckland POPULATION 1,527
REVENUE.	\$170,165.13	\$125,887.85	\$114,546.68	\$102,217.45
General	148,953.62	97,640.97	77,163.93	81,924.87
<i>Taxes</i>	122,649.36	62,151.23	50,785.06	53,474.61
Property, poll, and income	121,087.73	61,160.54	50,246.49	51,496.84
Corporation, bank, etc.	1,561.63	990.69	538.56	1,977.77
<i>Licenses and permits</i>	3,514.00	4,152.50	1,501.50	271.50
<i>Fines and forfeits</i>	138.06	290.00	126.00	—
<i>Grants and gifts</i>	22,652.21	31,047.24	24,752.38	28,178.76
For expenses	22,652.21	31,047.24	24,752.38	28,178.76
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	21,211.51	23,246.88	37,382.75	20,292.58
<i>Special assessments</i>	—	—	405.87	15.00
To meet expenses	—	—	405.87	—
To meet outlays	—	—	—	15.00
<i>Privileges</i>	4,107.96	4,749.75	4,048.77	3,571.75
<i>Departmental</i>	14,387.74	12,420.83	13,266.76	16,470.94
General government	44.30	264.40	216.60	231.00
Protection of persons and property	34.03	27.43	17.40	24.79
Health and sanitation	546.21	—	4.27	—
Highways	25.00	4,186.52	3,030.40	4,562.36
Charities	12,949.13	6,810.94	9,695.82	9,852.14
Soldiers' benefits	370.00	100.00	170.00	80.93
Schools	15.00	1,010.78	49.65	1,714.31
Libraries	201.07	7.97	21.44	2.25
Recreation	203.00	—	—	—
Unclassified	—	12.79	61.18	3.16
<i>Public service enterprises</i>	—	7,705.00	18,005.95	—
Electric light	—	—	18,005.95	—
Water	—	7,705.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	147.36	1,051.85	547.23	—
<i>Interest</i>	2,568.45	2,319.45	1,308.17	234.89
On sinking funds	—	—	—	—
On trust and investment funds	286.71	1,021.55	220.75	162.74
All other	2,281.74	1,297.90	1,087.42	72.15
NON-REVENUE.	\$80,970.01	\$45,899.80	\$39,857.30	\$19,795.29
Offsets to outlays	80.00	7,307.47	1,280.17	3,949.89
<i>Departmental</i>	80.00	7,307.47	1,280.17	3,949.89
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	14,500.00	30,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	14,500.00	30,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	286.71	1,039.82	446.43	1,540.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	286.71	1,039.82	446.43	1,540.00
Refunds	1,007.77	7,468.81	255.19	59.46
Agency, trust, and investment	29,595.53	15,583.70	7,875.51	14,245.94
<i>Taxes and licenses for State</i>	11,565.17	5,610.00	4,135.00	7,433.20
<i>Taxes for county</i>	17,417.54	4,019.98	2,661.67	6,148.34
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	203.62	5,880.42	832.44	280.00
<i>All other</i>	409.20	673.30	246.40	384.40
RECAPITULATION.				
Revenue and offsets to outlays	\$170,245.13	\$133,195.32	\$115,826.85	\$106,167.34
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	14,500.00	30,000.00	—
Transfers and refunds	1,294.48	8,508.63	701.62	1,599.46
Agency, trust, and investment	29,595.53	15,583.70	7,875.51	14,245.94
Total receipts	\$251,135.14	\$171,787.65	\$154,403.98	\$122,012.74
Balance on hand, including funds	8,364.34	55,173.82	23,146.39	28,950.30
GRAND TOTAL	\$259,499.48	\$226,961.47	\$177,550.37	\$150,963.04

Graded According to Population of 1940 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,584	Southwick POPULATION 1,579	Rowley POPULATION 1,533	Buckland POPULATION 1,527
Maintenance	\$144,199.05	\$95,685.70	\$97,364.45	\$96,917.03
<i>Departmental</i>	<i>143,066.67</i>	<i>91,232.45</i>	<i>81,356.32</i>	<i>96,917.03</i>
General government	11,787.15	6,802.85	4,033.64	3,622.23
Protection of persons and property	20,346.08	3,920.82	4,511.32	2,523.36
Health and sanitation	6,558.04	2,480.26	1,627.29	2,008.98
Highways	19,559.56	22,055.28	16,860.55	26,458.12
Charities	41,917.13	17,374.06	27,700.68	29,139.78
Soldiers' benefits	490.99	137.68	282.84	1,273.89
Schools	30,839.66	36,572.47	23,132.00	28,793.52
Libraries	1,481.76	592.20	1,078.66	1,374.43
Recreation	7,106.69	243.89	221.15	689.87
Pensions	—	—	—	—
Unclassified	2,978.61	1,052.94	1,903.26	1,032.85
<i>Public service enterprises</i>	<i>—</i>	<i>2,843.66</i>	<i>15,185.94</i>	<i>—</i>
Electric light	—	—	15,185.94	—
Water	—	2,843.66	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,133.38</i>	<i>1,563.69</i>	<i>822.12</i>	<i>—</i>
Administration of trust funds	—	48.00	—	—
Interest	2,284.13	3,240.28	321.27	—
<i>Loans, general purposes</i>	<i>2,284.13</i>	<i>891.28</i>	<i>321.27</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,349.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,230.24	15,179.44	8,578.23	6,570.52
<i>Departmental</i>	<i>3,730.24</i>	<i>10,203.64</i>	<i>7,057.16</i>	<i>6,570.52</i>
General government	—	—	—	—
Protection of persons and property	—	—	15.05	—
Health and sanitation	—	—	—	—
Highways	3,510.24	9,862.37	6,620.07	6,377.66
Charities	—	—	—	—
Schools	—	341.27	55.19	192.86
Libraries	—	—	267.10	—
Recreation	—	—	99.75	—
Unclassified	220.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,975.80</i>	<i>1,521.07</i>	<i>—</i>
Electric light	—	—	1,521.07	—
Water	—	4,975.80	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	73,898.30	42,471.80	47,600.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,898.30</i>	<i>8,471.80</i>	<i>2,600.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>60,000.00</i>	<i>34,000.00</i>	<i>45,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	286.71	1,039.82	446.43	1,540.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>286.71</i>	<i>1,039.82</i>	<i>446.43</i>	<i>1,540.00</i>
Refunds	1,007.77	7,468.81	255.19	59.46
Agency, trust, and investment	29,584.13	15,565.43	7,658.87	15,528.68
<i>Taxes and licenses for State</i>	<i>11,665.17</i>	<i>5,610.00</i>	<i>4,135.00</i>	<i>7,453.20</i>
<i>Taxes for county</i>	<i>17,417.54</i>	<i>4,019.98</i>	<i>2,661.67</i>	<i>6,148.34</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>203.62</i>	<i>5,362.15</i>	<i>593.00</i>	<i>1,562.74</i>
<i>All other</i>	<i>397.80</i>	<i>573.30</i>	<i>269.20</i>	<i>384.40</i>

RECAPITULATION.

Maintenance and interest	\$146,483.18	\$98,925.98	\$97,685.72	\$96,917.03
Permanent debt (except from sinking funds)	13,898.30	8,471.80	2,600.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,230.24	15,179.44	8,578.23	6,570.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	34,000.00	45,000.00	—
Transfers (except to sinking funds) and refunds	1,294.48	8,508.63	701.62	1,599.46
Agency, trust, and investment	29,584.13	15,565.43	7,658.87	15,528.68
Total payments	\$255,490.33	\$180,651.28	\$162,224.44	\$120,615.69
<i>Balance on hand, including funds</i>	<i>4,009.15</i>	<i>46,310.19</i>	<i>15,325.93</i>	<i>30,347.35</i>
GRAND TOTAL	\$259,499.48	\$226,961.47	\$177,550.37	\$150,963.04

¹ Includes \$618.75 paid from Federal grants for outlays.² Includes \$176.50 paid from proceeds of sale of electric light plant.³ Includes \$1,300 paid from proceeds of sale of electric light plant.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Newbury POPULATION 1,515	Colrain POPULATION 1,497	Carver POPULATION 1,469	Orleans POPULATION 1,451
REVENUE.	\$123,312.01	\$99,307.05	\$107,608.63	\$148,823.90
General	95,845.46	85,608.60	93,018.96	116,635.43
<i>Taxes</i>	<i>54,529.59</i>	<i>47,886.15</i>	<i>61,316.89</i>	<i>95,967.01</i>
Property, poll, and income	53,743.27	41,539.07	57,814.62	91,629.90
Corporation, bank, etc.	786.32	6,347.08	3,502.27	1,337.11
<i>Licenses and permits</i>	<i>118.00</i>	<i>555.50</i>	<i>114.60</i>	<i>1,923.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>70.00</i>	<i>55.60</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>41,197.87</i>	<i>37,093.75</i>	<i>31,531.97</i>	<i>18,734.92</i>
For expenses	32,674.39	37,093.75	31,531.97	18,734.92
For outlays	8,523.48	—	—	—
<i>All other</i>	<i>—</i>	<i>3.20</i>	<i>—</i>	<i>—</i>
Commercial	27,466.55	13,698.45	14,589.67	32,188.47
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>338.74</i>
To meet expenses	—	—	—	338.74
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,078.97</i>	<i>3,085.29</i>	<i>4,128.25</i>	<i>5,867.83</i>
<i>Departmental</i>	<i>18,285.18</i>	<i>9,710.83</i>	<i>9,596.69</i>	<i>24,457.31</i>
General government	37.81	14.00	80.44	941.47
Protection of persons and property	10.06	29.17	22.63	360.66
Health and sanitation	—	—	760.00	219.62
Highways	1,616.94	3,559.99	164.50	99.50
Charities	15,025.79	5,310.15	7,270.12	8,962.33
Soldiers' benefits	410.00	106.75	—	229.00
Schools	895.22	668.79	1,257.50	12,891.12
Libraries	17.40	11.98	9.50	123.16
Recreation	—	—	—	358.81
Unclassified	271.96	10.00	32.00	268.64
<i>Public service enterprises</i>	<i>4,694.91</i>	<i>—</i>	<i>—</i>	<i>60.00</i>
Electric light	—	—	—	—
Water	4,694.91	—	—	—
All other	—	—	—	60.00
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>474.18</i>	<i>—</i>
<i>Interest</i>	<i>1,407.49</i>	<i>902.33</i>	<i>390.55</i>	<i>1,464.59</i>
On sinking funds	—	—	—	—
On trust and investment funds	429.77	413.60	67.60	464.58
All other	977.72	488.73	322.95	1,000.01
NON-REVENUE.	\$45,583.12	\$41,119.56	\$50,936.20	\$33,439.45
Offsets to outlays	—	3,400.00	3,354.06	10,246.69
<i>Departmental</i>	<i>—</i>	<i>3,400.00</i>	<i>3,354.06</i>	<i>10,246.69</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,800.00	28,000.00	32,500.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>36,800.00</i>	<i>28,000.00</i>	<i>32,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	436.06	280.60	24.50	188.26
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	436.06	280.60	24.50	188.26
Refunds	136.46	205.31	137.81	505.11
Agency, trust, and investment	8,210.60	9,233.65	14,919.83	22,499.39
<i>Taxes and licenses for State</i>	<i>3,960.00</i>	<i>4,465.80</i>	<i>7,443.00</i>	<i>10,065.00</i>
<i>Taxes for county</i>	<i>2,555.20</i>	<i>3,689.00</i>	<i>5,818.12</i>	<i>11,838.28</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,866.00</i>	<i>204.35</i>	<i>938.96</i>	<i>198.31</i>
All other	329.40	874.50	719.75	397.80
RECAPITULATION.				
Revenue and offsets to outlays	\$123,312.01	\$102,707.05	\$110,962.69	\$159,070.59
Premiums	—	—	—	—
Municipal indebtedness	36,800.00	28,000.00	32,500.00	—
Transfers and refunds	572.52	485.91	162.31	693.37
Agency, trust, and investment	8,210.60	9,233.65	14,919.83	22,499.39
Total receipts	\$168,895.13	\$140,426.61	\$158,544.83	\$182,263.35
Balance on hand, including funds	16,179.90	30,692.08	37,917.12	33,552.79
GRAND TOTAL	\$185,075.03	\$171,118.69	\$196,461.95	\$220,816.14

Graded According to Population of 1940 — Continued.

PAYMENTS.	West Newbury POPULATION 1,515	Colrain POPULATION 1,497	Carver POPULATION 1,469	Orleans POPULATION 1,451
Maintenance	\$94,776.60	\$89,820.14	\$102,553.92	\$114,312.05
<i>Departmental</i>	<i>91,436.84</i>	<i>89,720.14</i>	<i>101,211.26</i>	<i>113,951.24</i>
General government	4,152.89	3,993.66	6,810.50	10,600.63
Protection of persons and property	4,113.98	790.29	5,773.45	9,727.68
Health and sanitation	1,680.39	2,093.87	4,033.72	4,546.30
Highways	15,492.06	24,397.26	20,883.94	12,918.85
Charities	37,515.67	19,276.20	25,524.67	23,213.24
Soldiers' benefits	1,469.63	904.43	603.00	784.48
Schools	24,344.48	34,921.23	35,456.91	46,489.98
Libraries	793.94	707.71	542.69	1,244.05
Recreation	169.64	92.83	513.73	2,581.14
Pensions	—	—	—	—
Unclassified	1,704.16	2,542.66	1,068.65	1,844.89
<i>Public service enterprises</i>	<i>3,339.76</i>	<i>—</i>	<i>—</i>	<i>250.81</i>
Electric light	—	—	—	—
Water	3,339.76	—	—	—
All other	—	—	—	250.81
<i>Cemeteries</i>	<i>—</i>	<i>100.00</i>	<i>1,342.66</i>	<i>110.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,946.43	96.29	69.44	1,905.00
<i>Loans, general purposes</i>	<i>65.44</i>	<i>96.29</i>	<i>69.44</i>	<i>1,905.00</i>
<i>Loans, public service enterprises</i>	<i>1,880.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,551.11	12,319.82	5,650.54	30,783.63
<i>Departmental</i>	<i>6,551.11</i>	<i>12,319.82</i>	<i>5,650.54</i>	<i>30,783.63</i>
General government	3,476.49	—	—	5,404.65
Protection of persons and property	996.71	—	422.50	619.65
Health and sanitation	—	—	—	—
Highways	1,378.39	12,108.30	5,150.68	20,584.41
Charities	—	—	—	—
Schools	519.52	211.52	77.36	3,452.01
Libraries	—	—	—	—
Recreation	80.00	—	—	722.91
Unclassified	100.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	61,300.00	26,000.00	32,500.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,500.00</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>56,800.00</i>	<i>24,000.00</i>	<i>31,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	436.06	280.60	24.50	188.26
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>436.06</i>	<i>280.60</i>	<i>24.50</i>	<i>188.26</i>
Refunds	136.46	205.31	137.81	505.11
Agency, trust, and investment	8,255.87	9,364.85	14,962.93	22,775.71
<i>Taxes and licenses for State</i>	<i>3,960.00</i>	<i>4,465.80</i>	<i>7,448.00</i>	<i>10,065.00</i>
<i>Taxes for county</i>	<i>2,555.20</i>	<i>3,689.00</i>	<i>5,818.12</i>	<i>11,838.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,411.27</i>	<i>337.35</i>	<i>982.06</i>	<i>474.63</i>
<i>All other</i>	<i>329.40</i>	<i>872.70</i>	<i>719.75</i>	<i>397.80</i>

RECAPITULATION.

Maintenance and interest	\$96,723.03	\$89,916.43	\$102,623.36	\$116,217.05
Permanent debt (except from sinking funds)	4,500.00	2,000.00	1,000.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,551.11	12,319.82	5,650.54	30,783.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	56,800.00	24,000.00	31,500.00	—
Transfers (except to sinking funds) and refunds	572.52	485.91	162.31	693.37
Agency, trust, and investment	8,255.87	9,364.85	14,962.93	22,775.71
Total payments	\$173,402.53	\$138,087.01	\$155,899.14	\$176,969.76
Balance on hand, including funds	11,672.50	33,031.68	40,562.81	43,846.38
GRAND TOTAL	\$185,075.03	\$171,118.69	\$196,461.95	\$220,816.14

1 Includes \$3,080.20 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Brookfield POPULATION 1,393	Boylston POPULATION 1,388	West Brookfield POPULATION 1,387	Essex POPULATION 1,384
REVENUE.	\$88,794.59	\$112,811.18	\$104,415.84	\$106,404.20
General	67,015.31	76,621.26	74,844.86	85,465.30
<i>Taxes</i>	<i>44,092.95</i>	<i>51,110.58</i>	<i>41,881.70</i>	<i>62,348.24</i>
Property, poll, and income	37,766.17	50,723.19	40,380.31	61,186.61
Corporation, bank, etc.	6,326.78	387.39	1,501.39	1,161.63
<i>Licenses and permits</i>	<i>1,202.00</i>	<i>25.00</i>	<i>1,567.75</i>	<i>2,559.75</i>
<i>Fines and forfeits</i>	<i>75.00</i>	<i>46.45</i>	<i>81.75</i>	<i>55.00</i>
<i>Grants and gifts</i>	<i>21,645.36</i>	<i>25,439.23</i>	<i>31,313.66</i>	<i>20,602.31</i>
For expenses	21,645.36	25,439.23	31,313.66	20,400.20
For outlays	—	—	—	102.11
<i>All other</i>	—	—	—	—
Commercial	21,779.28	36,189.92	29,570.98	20,938.90
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,409.47</i>	<i>3,567.58</i>	<i>3,639.19</i>	<i>3,920.74</i>
<i>Departmental</i>	<i>10,784.54</i>	<i>12,055.17</i>	<i>16,235.75</i>	<i>10,016.04</i>
General government	244.20	525.50	332.64	54.33
Protection of persons and property	620.56	2.10	53.05	53.17
Health and sanitation	—	—	139.28	666.06
Highways	3,752.25	4,085.03	5,820.74	660.40
Charities	6,004.76	7,224.54	9,573.86	8,106.38
Soldiers' benefits	—	120.00	—	280.00
Schools	114.05	90.00	228.06	1.20
Libraries	47.72	8.00	88.12	65.50
Recreation	—	—	—	—
Unclassified	1.00	—	—	129.00
<i>Public service enterprises</i>	<i>5,094.11</i>	<i>18,981.47</i>	<i>7,025.77</i>	<i>4,125.51</i>
Electric light	—	18,979.87	—	—
Water	5,094.11	—	7,025.77	—
All other	—	1.60	—	4,125.51
<i>Cemeteries</i>	<i>1,202.06</i>	<i>306.00</i>	<i>1,510.57</i>	<i>632.00</i>
<i>Interest</i>	<i>1,289.10</i>	<i>1,279.70</i>	<i>1,159.70</i>	<i>2,244.61</i>
On sinking funds	833.88	350.02	638.63	1,156.09
On trust and investment funds	455.22	899.68	521.07	1,088.52
All other	—	—	—	—
NON-REVENUE.	\$42,333.22	\$33,559.13	\$38,084.87	\$39,289.10
Offsets to outlays	999.16	465.00	3,311.85	5,630.66
<i>Departmental</i>	<i>999.16</i>	<i>465.00</i>	<i>3,311.85</i>	<i>5,630.66</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	31,612.30	24,650.00	25,000.00	24,800.00
<i>Loans, general purposes</i>	—	6,000.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>31,612.30</i>	<i>18,650.00</i>	<i>25,000.00</i>	<i>24,800.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	323.75	2,185.58	671.69	10.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	323.75	2,185.58	671.69	10.00
Refunds	353.92	666.80	283.59	228.03
Agency, trust, and investment	9,044.09	5,591.75	8,817.74	8,620.41
<i>Taxes and licenses for State</i>	<i>3,961.07</i>	<i>2,805.00</i>	<i>4,125.00</i>	<i>3,960.00</i>
<i>Taxes for county</i>	<i>2,378.58</i>	<i>1,684.82</i>	<i>2,477.68</i>	<i>2,555.20</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,388.84</i>	<i>744.73</i>	<i>1,880.86</i>	<i>1,662.74</i>
<i>All other</i>	<i>315.60</i>	<i>357.20</i>	<i>334.80</i>	<i>442.47</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$89,793.75	\$113,276.18	\$107,727.69	\$112,034.86
Premiums	—	—	—	—
Municipal indebtedness	31,612.30	24,650.00	25,000.00	24,800.00
Transfers and refunds	677.67	2,852.38	955.28	238.03
Agency, trust, and investment	9,044.09	5,591.75	8,817.74	8,620.41
Total receipts	\$131,127.81	\$146,370.31	\$142,500.71	\$145,693.30
Balance on hand, including funds	4,799.38	28,766.95	43,046.94	22,044.60
GRAND TOTAL	\$135,927.19	\$175,127.26	\$185,547.65	\$167,737.90

Graded According to Population of 1940 — Continued.

PAYMENTS.	Brookfield POPULATION 1,393	Boylston POPULATION 1,388	West Brookfield POPULATION 1,387	Essex POPULATION 1,384
Maintenance	\$82,807.03	\$92,493.21	\$92,596.98	\$89,544.41
<i>Departmental</i>	<i>78,093.92</i>	<i>76,172.12</i>	<i>85,480.13</i>	<i>86,753.66</i>
General government	5,338.06	5,696.02	5,027.10	7,402.64
Protection of persons and property	4,075.94	2,311.93	3,199.55	5,741.32
Health and sanitation	1,703.96	1,425.13	1,678.96	2,337.78
Highways	21,104.21	21,644.90	20,632.74	16,654.07
Charities	16,148.96	15,482.48	24,698.95	22,048.08
Soldiers' benefits	154.90	1,297.00	1,123.42	2,894.98
Schools	26,129.88	25,873.65	25,122.10	25,167.13
Libraries	1,708.72	1,291.84	1,810.84	960.02
Recreation	400.95	149.10	831.13	147.99
Pensions	—	—	—	—
Unclassified	1,328.34	1,000.07	1,355.34	3,399.65
<i>Public service enterprises</i>	<i>2,367.54</i>	<i>15,424.13</i>	<i>6,182.28</i>	<i>1,724.04</i>
Electric light	—	15,420.13	—	—
Water	2,367.54	—	5,182.28	—
All other	—	4.00	—	1,724.04
<i>Cemeteries</i>	<i>2,345.57</i>	<i>896.96</i>	<i>1,934.57</i>	<i>1,049.04</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17.67</i>
Interest	702.46	273.24	153.71	79.41
<i>Loans, general purposes</i>	<i>342.46</i>	<i>273.24</i>	<i>89.96</i>	<i>79.41</i>
<i>Loans, public service enterprises</i>	<i>360.00</i>	<i>—</i>	<i>63.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,761.68	11,579.54	12,965.38	12,142.18
<i>Departmental</i>	<i>4,761.68</i>	<i>7,814.77</i>	<i>12,965.38</i>	<i>12,142.18</i>
General government	—	150.00	448.81	100.00
Protection of persons and property	—	—	22.41	2,416.99
Health and sanitation	—	—	—	—
Highways	4,323.49	7,486.45	12,494.16	9,625.19
Charities	—	—	—	—
Schools	438.19	73.32	—	—
Libraries	—	105.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,649.77</i>	<i>—</i>	<i>—</i>
Electric light	—	3,649.77	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>115.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	32,732.30	19,822.85	35,500.00	16,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,970.00</i>	<i>875.00</i>	<i>2,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,762.30</i>	<i>18,947.85</i>	<i>33,500.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	323.75	2,185.58	671.69	10.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>323.75</i>	<i>2,185.58</i>	<i>671.69</i>	<i>10.00</i>
Refunds	353.92	666.80	283.59	228.03
Agency, trust, and investment	9,542.22	5,615.18	8,817.74	8,918.16
<i>Taxes and licenses for State</i>	<i>3,961.07</i>	<i>2,805.00</i>	<i>4,125.00</i>	<i>3,960.00</i>
<i>Taxes for county</i>	<i>2,378.58</i>	<i>1,684.82</i>	<i>2,477.68</i>	<i>2,555.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,836.97</i>	<i>781.96</i>	<i>1,880.26</i>	<i>1,960.49</i>
<i>All other</i>	<i>315.60</i>	<i>345.40</i>	<i>334.80</i>	<i>442.47</i>
RECAPITULATION.				
Maintenance and interest	\$83,509.49	\$92,766.45	\$92,750.69	\$89,623.82
Permanent debt (except from sinking funds)	3,970.00	875.00	2,000.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,761.68	11,579.54	12,965.38	12,142.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,762.30	18,947.85	33,500.00	15,000.00
Transfers (except to sinking funds) and refunds	677.67	2,852.38	955.28	238.03
Agency, trust, and investment	9,542.22	5,615.18	8,817.74	8,918.16
Total payments	\$131,223.36	\$132,636.40	\$150,989.09	\$127,422.19
<i>Balance on hand, including funds</i>	<i>4,703.83</i>	<i>42,490.86</i>	<i>34,558.56</i>	<i>40,315.71</i>
GRAND TOTAL	\$135,927.19	\$175,127.26	\$185,547.65	\$167,737.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dover POPULATION 1,374	Edgartown POPULATION 1,370	Sandwich POPULATION 1,360	Huntington POPULATION 1,340
REVENUE.	\$98,434.03	\$119,483.91	\$139,981.36	\$87,405.60
General	81,088.93	103,164.78	117,122.61	66,204.47
<i>Taxes</i>	<i>66,684.35</i>	<i>80,673.03</i>	<i>83,004.62</i>	<i>45,228.44</i>
Property, poll, and income	64,704.19	78,841.30	82,082.81	44,127.00
Corporation, bank, etc.	1,980.16	1,831.73	921.81	1,101.44
<i>Licenses and permits</i>	<i>94.60</i>	<i>2,355.85</i>	<i>1,353.50</i>	<i>1,365.00</i>
<i>Fines and forfeits</i>	<i>20.00</i>	<i>17.00</i>	<i>180.00</i>	<i>75.15</i>
<i>Grants and gifts</i>	<i>14,290.08</i>	<i>20,118.90</i>	<i>32,584.49</i>	<i>19,535.88</i>
For expenses	13,790.08	18,118.90	32,584.49	19,535.88
For outlays	500.00	2,000.00	—	—
All other	—	—	—	—
Commercial	17,345.10	16,319.13	22,858.75	21,201.13
<i>Special assessments</i>	<i>387.65</i>	<i>—</i>	<i>61.80</i>	<i>—</i>
To meet expenses	—	—	51.80	—
To meet outlays	387.65	—	—	—
<i>Privileges</i>	<i>8,638.14</i>	<i>3,504.19</i>	<i>6,085.65</i>	<i>4,551.99</i>
<i>Departmental</i>	<i>7,363.96</i>	<i>10,050.39</i>	<i>13,866.83</i>	<i>13,201.15</i>
General government	179.85	46.20	4.75	232.09
Protection of persons and property	312.90	53.67	90.41	61.18
Health and sanitation	—	—	361.43	—
Highways	55.00	35.00	1,292.66	3,942.37
Charities	5,557.39	9,641.52	11,321.69	5,502.47
Soldiers' benefits	—	—	—	—
Schools	1,109.01	—	625.32	3,454.04
Libraries	112.11	274.00	40.67	9.00
Recreation	—	—	—	—
Unclassified	37.70	—	119.90	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>327.00</i>	<i>535.50</i>	<i>67.50</i>	<i>—</i>
<i>Interest</i>	<i>628.35</i>	<i>2,229.05</i>	<i>2,856.97</i>	<i>3,447.99</i>
On sinking funds	—	—	—	—
On trust and investment funds	168.88	1,481.90	1,594.62	2,451.13
All other	459.47	747.15	1,262.35	996.86
NON-REVENUE.	\$56,191.39	\$60,454.17	\$56,424.92	\$74,189.33
Offsets to outlays	—	3,235.22	—	15,450.15
<i>Departmental</i>	<i>—</i>	<i>3,235.22</i>	<i>—</i>	<i>15,450.15</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	20,000.00	33,800.00	51,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>33,800.00</i>	<i>51,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	220.00	1,943.07	1,632.68	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	220.00	1,943.07	1,632.68	—
Refunds	377.95	351.92	2,930.32	224.68
Agency, trust, and investment	20,593.44	34,923.96	18,061.92	7,014.50
<i>Taxes and licenses for State</i>	<i>13,716.73</i>	<i>11,678.00</i>	<i>6,936.67</i>	<i>3,135.00</i>
<i>Taxes for county</i>	<i>5,188.69</i>	<i>17,417.54</i>	<i>8,160.95</i>	<i>3,585.60</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,014.42</i>	<i>5,440.93</i>	<i>2,635.30</i>	<i>—</i>
All other	673.60	487.49	339.00	294.00
RECAPITULATION.				
Revenue and offsets to outlays	\$98,434.03	\$122,719.13	\$139,981.36	\$102,855.75
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	20,000.00	33,800.00	51,500.00
Transfers and refunds	597.95	2,294.99	4,563.00	224.68
Agency, trust, and investment	20,593.44	34,923.96	18,061.92	7,014.50
Total receipts	\$154,625.42	\$179,938.08	\$196,406.28	\$161,594.93
Balance on hand, including funds	29,405.15	16,589.50	22,592.97	31,366.78
GRAND TOTAL	\$184,030.57	\$196,527.58	\$218,999.25	\$192,961.71

Graded According to Population of 1940 — Continued.

PAYMENTS.	Dover POPULATION 1,374	Edgartown POPULATION 1,370	Sandwich POPULATION 1,360	Huntington POPULATION 1,340
Maintenance	\$86,907.05	\$98,799.15	\$118,998.16	\$63,152.30
<i>Departmental</i>	<i>85,500.10</i>	<i>97,353.23</i>	<i>118,857.16</i>	<i>63,148.97</i>
General government	9,080.86	8,119.17	10,814.60	3,648.30
Protection of persons and property	7,678.45	12,811.03	8,134.46	1,662.63
Health and sanitation	2,530.71	3,194.01	5,827.12	776.50
Highways	15,189.64	10,072.33	23,964.95	13,595.02
Charities	11,499.07	28,799.06	33,541.02	18,075.06
Soldiers' benefits	55.00	132.93	—	—
Schools	33,767.00	28,551.13	31,274.89	23,561.12
Libraries	1,423.22	3,176.93	2,541.64	576.25
Recreation	2,207.08	623.91	941.58	642.83
Pensions	—	—	—	—
Unclassified	2,069.07	1,872.73	1,816.90	611.26
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,406.95</i>	<i>1,445.92</i>	<i>141.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.33</i>
Interest	944.43	710.00	377.84	950.64
<i>Loans, general purposes</i>	<i>944.43</i>	<i>710.00</i>	<i>377.84</i>	<i>950.64</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,152.15	9,213.48	3,745.97	33,127.80
<i>Departmental</i>	<i>7,152.15</i>	<i>9,043.48</i>	<i>3,746.97</i>	<i>33,127.80</i>
General government	990.00	201.80	25.00	203.75
Protection of persons and property	3,423.47	—	3,591.47	—
Health and sanitation	176.42	465.25	—	—
Highways	2,029.87	5,295.35	—	15,184.53
Charities	—	239.06	34.50	—
Schools	532.39	776.27	95.00	17,739.52
Libraries	—	1,974.16	—	—
Recreation	—	91.59	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>170.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	41,207.89	23,700.00	64,705.17	72,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,207.89</i>	<i>3,700.00</i>	<i>5,705.17</i>	<i>2,650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>59,000.00</i>	<i>69,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	220.00	1,943.07	1,632.68	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>220.00</i>	<i>1,943.07</i>	<i>1,632.68</i>	<i>—</i>
Refunds	377.95	351.92	2,930.32	224.68
Agency, trust, and investment	20,500.57	31,757.24	16,318.38	7,008.45
<i>Taxes and licenses for State</i>	<i>13,716.73</i>	<i>11,578.00</i>	<i>6,936.67</i>	<i>3,155.00</i>
<i>Taxes for county</i>	<i>5,188.69</i>	<i>17,417.54</i>	<i>8,150.95</i>	<i>3,585.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>921.55</i>	<i>2,297.01</i>	<i>891.76</i>	<i>8.95</i>
<i>All other</i>	<i>673.60</i>	<i>464.69</i>	<i>339.00</i>	<i>279.00</i>
RECAPITULATION.				
Maintenance and interest	\$87,851.48	\$99,509.15	\$119,376.00	\$64,102.94
Permanent debt (except from sinking funds)	6,207.89	3,700.00	5,705.17	2,650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,152.15	9,213.48	3,745.97	33,127.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	20,000.00	59,000.00	69,500.00
Transfers (except to sinking funds) and refunds	597.95	2,294.99	4,563.00	224.68
Agency, trust, and investment	20,500.57	31,757.24	16,318.38	7,008.45
Total payments	\$157,310.04	\$166,474.86	\$208,708.52	\$176,613.87
Balance on hand, including funds	26,720.53	30,052.72	10,290.73	16,347.84
GRAND TOTAL	\$184,030.57	\$196,527.58	\$218,999.25	\$192,961.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,328	Lanesborough POPULATION 1,321	Clarksburg POPULATION 1,317	Mendon POPULATION 1,315
REVENUE.	\$91,842.03	\$71,743.40	\$68,178.65	\$80,235.43
General	75,813.28	59,969.01	56,424.55	64,080.45
<i>Taxes</i>	<i>55,547.43</i>	<i>31,481.02</i>	<i>35,324.60</i>	<i>41,663.88</i>
Property, poll, and income	37,673.99	30,936.87	26,012.61	40,008.25
Corporation, bank, etc.	17,873.44	544.15	9,211.99	1,655.63
<i>Licenses and permits</i>	<i>613.63</i>	<i>3,719.00</i>	<i>1,395.50</i>	<i>888.00</i>
<i>Fines and forfeits</i>	<i>115.00</i>	<i>1,029.50</i>	—	—
<i>Grants and gifts</i>	<i>19,537.22</i>	<i>23,739.49</i>	<i>19,747.92</i>	<i>21,528.57</i>
For expenses	19,537.22	23,739.49	19,747.92	21,528.57
For outlays	—	—	—	—
<i>All other</i>	—	—	56.53	—
Commercial	16,028.75	11,774.39	11,754.10	16,154.98
<i>Special assessments</i>	<i>55.88</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	55.88	—	—	—
<i>Privileges</i>	<i>4,144.29</i>	<i>3,301.47</i>	<i>2,707.90</i>	<i>3,921.75</i>
<i>Departmental</i>	<i>11,486.35</i>	<i>7,884.78</i>	<i>8,715.54</i>	<i>11,738.67</i>
General government	519.75	127.00	127.62	585.44
Protection of persons and property	123.29	18.30	4.49	6.50
Health and sanitation	—	—	—	—
Highways	23.21	1,999.41	79.80	2,884.53
Charities	8,642.99	5,618.92	8,180.76	8,041.31
Soldiers' benefits	120.00	110.00	—	—
Schools	1,950.56	—	286.37	206.49
Libraries	1.20	11.15	—	14.40
Recreation	—	—	—	—
Unclassified	105.35	—	36.50	—
<i>Public service enterprises</i>	—	—	—	5.80
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	5.80
<i>Cemeteries</i>	<i>80.00</i>	<i>2.90</i>	<i>90.00</i>	—
<i>Interest</i>	<i>262.23</i>	<i>555.24</i>	<i>240.66</i>	<i>488.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	42.85	186.70	—	163.62
All other	219.38	398.54	240.66	325.14
NON-REVENUE.	\$44,790.18	\$15,290.11	\$33,161.05	\$42,441.05
Offsets to outlays	2,999.96	7,499.46	3,999.74	6,525.27
<i>Departmental</i>	<i>2,999.96</i>	<i>7,499.46</i>	<i>3,999.74</i>	<i>6,525.27</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	—	24,000.00	28,700.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	—	<i>24,000.00</i>	<i>28,700.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	152.00	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	152.00	—	—	—
Refunds	219.53	362.70	139.09	98.40
Agency, trust, and investment	11,418.69	7,427.95	5,022.22	7,117.38
<i>Taxes and licenses for State</i>	<i>5,775.00</i>	<i>3,795.00</i>	<i>2,640.00</i>	<i>3,970.00</i>
<i>Taxes for county</i>	<i>4,782.04</i>	<i>2,851.68</i>	<i>1,901.12</i>	<i>2,477.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>522.65</i>	<i>208.47</i>	—	<i>159.90</i>
<i>All other</i>	<i>339.00</i>	<i>572.80</i>	<i>481.10</i>	<i>509.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$94,841.99	\$79,242.86	\$72,178.39	\$86,760.70
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	—	24,000.00	28,700.00
Transfers and refunds	371.53	362.70	139.09	98.40
Agency, trust, and investment	11,418.69	7,427.95	5,022.22	7,117.38
Total receipts	\$136,632.21	\$87,033.51	\$101,339.70	\$122,676.48
Balance on hand, including funds	36,260.70	21,773.36	10,157.15	18,817.80
GRAND TOTAL	\$172,892.91	\$108,806.87	\$111,496.85	\$136,494.28

Graded According to Population of 1940 — Continued.

PAYMENTS.	Erving POPULATION 1,328	Lanesborough POPULATION 1,321	Clarksburg POPULATION 1,317	Mendon POPULATION 1,315
Maintenance	\$75,930.85	\$66,770.45	\$54,473.45	\$68,962.20
<i>Departmental</i>	<i>75,559.36</i>	<i>66,374.35</i>	<i>54,226.20</i>	<i>68,551.90</i>
General government	4,427.52	5,368.66	2,038.49	4,063.18
Protection of persons and property	2,739.03	884.09	1,185.76	3,316.60
Health and sanitation	1,585.80	497.50	358.97	1,525.35
Highways	6,902.86	17,066.66	7,506.90	16,832.87
Charities	22,368.92	17,168.52	22,218.36	22,806.93
Soldiers' benefits	1,887.83	692.78	95.40	56.00
Schools	32,625.40	23,500.81	20,231.29	18,260.94
Libraries	858.79	397.98	97.29	624.68
Recreation	477.06	110.24	47.64	155.88
Pensions	—	—	—	—
Unclassified	1,686.15	687.11	446.10	1,309.47
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.30</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	10.30
<i>Cemeteries</i>	<i>371.49</i>	<i>396.10</i>	<i>247.25</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	22.66	—	370.37	880.85
<i>Loans, general purposes</i>	<i>22.66</i>	<i>—</i>	<i>370.37</i>	<i>880.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,774.79	10,704.85	6,888.87	10,694.58
<i>Departmental</i>	<i>11,774.79</i>	<i>10,704.85</i>	<i>6,888.87</i>	<i>10,694.58</i>
General government	112.00	200.00	162.00	108.50
Protection of persons and property	3,266.00	—	220.80	173.00
Health and sanitation	—	—	—	—
Highways	8,187.53	10,174.95	6,309.97	10,278.51
Charities	—	—	102.06	—
Schools	98.95	—	94.04	134.57
Libraries	110.31	—	—	—
Recreation	—	329.90	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	—	38,500.00	45,750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>2,550.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>—</i>	<i>35,000.00</i>	<i>43,200.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	152.00	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>152.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	219.53	362.70	139.09	98.40
Agency, trust, and investment	11,201.14	7,417.28	4,907.72	7,121.10
<i>Taxes and licenses for State</i>	<i>5,775.00</i>	<i>3,796.00</i>	<i>2,640.00</i>	<i>3,970.00</i>
<i>Taxes for county</i>	<i>4,782.04</i>	<i>2,851.68</i>	<i>1,901.12</i>	<i>2,477.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>305.10</i>	<i>203.80</i>	<i>—</i>	<i>163.62</i>
<i>All other</i>	<i>339.00</i>	<i>566.80</i>	<i>366.60</i>	<i>509.80</i>
RECAPITULATION.				
Maintenance and interest	\$75,953.51	\$66,770.45	\$54,843.82	\$69,843.05
Permanent debt (except from sinking funds)	—	—	3,500.00	2,550.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,774.79	10,704.85	6,888.87	10,694.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	—	35,000.00	43,200.00
Transfers (except to sinking funds) and refunds	371.53	362.70	139.09	98.40
Agency, trust, and investment	11,201.14	7,417.28	4,907.72	7,121.10
Total payments	\$129,300.97	\$85,255.28	\$105,279.50	\$133,507.13
Balance on hand, including funds	43,591.94	23,551.69	6,217.35	2,987.15
GRAND TOTAL	\$172,892.91	\$108,806.87	\$111,496.85	\$136,494.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainville POPULATION 1,302	Chester POPULATION 1,284	Rochester POPULATION 1,269	Stow POPULATION 1,243
REVENUE.	\$94,589.53	\$136,622.35	\$75,401.51	\$92,998.23
General	74,075.32	80,801.56	63,287.66	73,291.38
<i>Taxes</i>	<i>50,636.65</i>	<i>43,741.83</i>	<i>33,201.04</i>	<i>48,091.25</i>
Property, poll, and income	45,294.99	44,924.98	31,671.56	45,683.53
Corporation, bank, etc.	5,341.66	3,816.85	1,529.48	2,407.72
<i>Licenses and permits</i>	<i>1,936.00</i>	<i>1,959.00</i>	<i>66.50</i>	<i>49.50</i>
<i>Fines and forfeits</i>	<i>119.00</i>	<i>111.00</i>	<i>15.00</i>	<i>3.00</i>
<i>Grants and gifts</i>	<i>21,383.67</i>	<i>29,989.73</i>	<i>30,005.12</i>	<i>25,147.63</i>
For expenses	21,383.67	29,989.73	30,005.12	25,147.63
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	20,514.21	55,820.79	12,113.85	19,706.85
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>22.00</i>
To meet expenses	—	—	—	22.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,375.68</i>	<i>3,191.72</i>	<i>2,903.76</i>	<i>3,310.48</i>
<i>Departmental</i>	<i>9,465.69</i>	<i>20,110.50</i>	<i>8,511.03</i>	<i>12,837.34</i>
General government	164.43	375.46	171.44	342.16
Protection of persons and property	35.00	723.47	79.40	131.23
Health and sanitation	284.29	—	646.23	—
Highways	2,050.41	1,998.47	18.50	4,756.54
Charities	6,097.89	11,454.27	6,112.65	6,512.00
Soldiers' benefits	125.00	—	120.00	—
Schools	500.97	5,456.99	1,274.81	1,069.41
Libraries	7.70	24.84	—	26.00
Recreation	—	—	—	—
Unclassified	200.00	77.00	88.00	—
<i>Public service enterprises</i>	<i>3,235.80</i>	<i>31,526.42</i>	<i>45.06</i>	<i>—</i>
Electric light	—	27,263.49	—	—
Water	3,235.80	4,262.93	—	—
All other	—	—	45.05	—
<i>Cemeteries</i>	<i>—</i>	<i>142.47</i>	<i>90.00</i>	<i>378.19</i>
Interest	437.04	849.68	664.01	3,168.84
On sinking funds	—	—	—	—
On trust and investment funds	14.61	36.25	276.39	2,404.19
All other	422.43	813.43	287.62	754.65
NON-REVENUE.	\$46,764.59	\$32,316.70	\$15,904.85	\$60,585.37
Offsets to outlays	1,550.00	5,303.62	7,075.86	3,826.69
<i>Departmental</i>	<i>1,550.00</i>	<i>5,303.62</i>	<i>7,075.86</i>	<i>3,826.69</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	38,030.75	20,000.00	—	46,000.00
<i>Loans, general purposes</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	20,000.00	—	46,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	30.75	—	—	—
Transfers	14.61	3.60	310.20	1,882.09
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	14.61	3.60	310.20	1,882.09
Refunds	341.55	117.50	58.86	194.58
Agency, trust, and investment	6,827.68	6,891.98	8,459.93	8,682.01
<i>Taxes and licenses for State</i>	<i>4,455.00</i>	<i>3,795.00</i>	<i>4,132.12</i>	<i>3,960.00</i>
<i>Taxes for county</i>	<i>1,687.88</i>	<i>2,370.76</i>	<i>3,094.75</i>	<i>2,766.23</i>
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	522.22	610.31	1,542.78
All other	684.80	204.00	622.75	423.00
RECAPITULATION.				
Revenue and offsets to outlays	\$96,139.53	\$141,925.97	\$82,477.37	\$96,824.92
Premiums	30.75	—	—	—
Municipal indebtedness	38,000.00	20,000.00	—	46,000.00
Transfers and refunds	356.16	121.10	369.06	2,076.67
Agency, trust, and investment	6,827.68	6,891.98	8,459.93	8,682.01
Total receipts	\$141,354.12	\$168,939.05	\$91,306.36	\$153,583.60
Balance on hand, including funds	14,569.42	35,734.76	30,584.09	25,004.69
GRAND TOTAL	\$155,923.54	\$204,673.81	\$121,890.45	\$178,588.29

Graded According to Population of 1940 — Continued.

PAYMENTS.	Plainville POPULATION 1,302	Chester POPULATION 1,284	Rochester POPULATION 1,269	Stow POPULATION 1,243
Maintenance	\$81,119.28	\$115,486.12	\$68,375.15	\$78,416.81
<i>Departmental</i>	<i>76,648.57</i>	<i>93,034.19</i>	<i>68,213.15</i>	<i>77,479.62</i>
General government	4,500.66	6,259.55	3,877.87	3,470.93
Protection of persons and property	5,751.48	1,587.81	1,134.34	3,128.48
Health and sanitation	1,522.69	1,782.88	3,427.62	2,452.94
Highways	18,165.15	20,065.31	12,376.09	20,542.70
Charities	17,195.35	27,578.35	18,544.44	20,194.10
Soldiers' benefits	260.64	701.62	651.00	1,424.00
Schools	26,234.75	32,607.33	27,258.04	24,819.63
Libraries	553.97	574.11	357.47	830.14
Recreation	558.23	262.86	60.74	211.71
Pensions	—	—	—	—
Unclassified	1,905.65	1,614.37	525.54	404.89
<i>Public service enterprises</i>	<i>4,470.71</i>	<i>22,089.98</i>	<i>45.05</i>	—
Electric light	—	20,883.71	—	—
Water	4,470.71	1,206.27	—	—
All other	—	—	45.05	—
<i>Cemeteries</i>	—	<i>361.95</i>	<i>116.95</i>	<i>896.46</i>
<i>Administration of trust funds</i>	—	—	—	<i>40.83</i>
Interest	189.08	1,562.98	—	84.68
<i>Loans, general purposes</i>	<i>189.08</i>	<i>401.73</i>	—	<i>84.68</i>
<i>Loans, public service enterprises</i>	—	<i>1,161.25</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	26,790.87	6,773.08	16,581.77	14,216.47
<i>Departmental</i>	<i>24,690.87</i>	<i>6,188.19</i>	<i>16,581.77</i>	<i>14,216.47</i>
General government	—	—	—	413.62
Protection of persons and property	21,683.53	—	318.00	3,950.00
Health and sanitation	71.67	—	—	—
Highways	2,000.00	6,021.64	12,159.09	9,114.61
Charities	—	—	—	—
Schools	935.67	166.55	4,104.68	295.99
Libraries	—	—	—	442.25
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,100.00</i>	<i>584.89</i>	—	—
Electric light	—	584.89	—	—
Water	2,100.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	37,300.00	—	50,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>7,300.00</i>	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>30,000.00</i>	—	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	14.61	3.60	310.20	1,882.09
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>14.61</i>	<i>3.60</i>	<i>310.20</i>	<i>1,882.09</i>
Refunds	341.55	117.50	58.86	194.58
Agency, trust, and investment	6,827.68	6,924.63	8,400.18	8,712.26
<i>Taxes and licenses for State</i>	<i>4,455.00</i>	<i>3,795.00</i>	<i>4,132.12</i>	<i>3,960.00</i>
<i>Taxes for county</i>	<i>1,687.88</i>	<i>2,370.76</i>	<i>3,094.75</i>	<i>2,756.23</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>554.87</i>	<i>552.36</i>	<i>1,576.03</i>
<i>All other</i>	<i>684.80</i>	<i>204.00</i>	<i>620.95</i>	<i>420.00</i>
RECAPITULATION.				
Maintenance and interest	\$81,308.36	\$117,049.10	\$68,375.15	\$78,501.49
Permanent debt (except from sinking funds)	—	7,300.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,790.87	6,773.08	16,581.77	14,216.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	30,000.00	—	50,000.00
Transfers (except to sinking funds) and refunds	356.16	121.10	369.06	2,076.67
Agency, trust, and investment	6,827.68	6,924.63	8,400.18	8,712.26
Total payments	\$135,283.07	\$168,167.91	\$93,726.16	\$153,506.89
<i>Balance on hand, including funds</i>	<i>20,640.47</i>	<i>36,505.90</i>	<i>28,164.29</i>	<i>25,081.40</i>
GRAND TOTAL	\$155,923.54	\$204,673.81	\$121,890.45	\$178,588.29

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Russell POPULATION 1,242	Hinsdale POPULATION 1,235	Wenham POPULATION 1,220	Topsfield POPULATION 1,150
REVENUE.	\$120,561.89	\$107,964.75	\$94,869.32	\$104,132.75
General	96,414.57	79,671.31	79,515.85	85,058.46
<i>Taxes</i>	76,878.91	47,816.88	66,480.97	69,522.63
Property, poll, and income	31,638.55	47,326.45	65,054.80	68,354.72
Corporation, bank, etc.	45,240.36	490.43	1,426.17	1,167.91
<i>Licenses and permits</i>	1,355.00	1,141.50	75.50	81.00
<i>Fines and forfeits</i>	20.00	211.00	—	125.00
<i>Grants and gifts</i>	18,160.66	30,501.93	12,959.38	15,329.83
For expenses	18,160.66	30,501.93	12,959.38	15,329.83
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	24,147.32	28,293.44	15,353.47	19,074.29
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,807.47	2,589.37	6,197.49	5,160.93
<i>Departmental</i>	6,819.69	24,933.92	6,874.48	10,373.17
General government	32.10	37.50	28.45	102.65
Protection of persons and property	32.13	37.94	55.38	681.51
Health and sanitation	—	—	—	—
Highways	410.00	1,924.77	318.25	2,391.32
Charities	6,335.11	22,039.12	6,033.07	4,374.73
Soldiers' benefits	—	30.00	240.00	302.50
Schools	—	864.59	130.00	2,252.86
Libraries	10.25	—	19.33	32.60
Recreation	—	—	—	—
Unclassified	—	—	—	235.00
<i>Public service enterprises</i>	14,062.54	—	—	—
Electric light	8,699.51	—	—	—
Water	5,363.03	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	210.00	40.00	671.00	1,312.52
<i>Interest</i>	247.72	730.15	1,610.60	2,227.67
On sinking funds	—	—	—	—
On trust and investment funds	61.81	—	1,247.81	1,888.83
All other	185.91	730.15	362.69	338.84
NON-REVENUE.	\$94,823.31	\$53,373.35	\$82,923.15	\$62,542.13
Offsets to outlays	218.62	2,996.67	6,135.28	6,851.48
<i>Departmental</i>	218.62	2,996.67	6,135.28	6,851.48
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	80,000.00	45,000.00	56,550.00	29,019.00
<i>Loans, general purposes</i>	—	—	—	9,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	80,000.00	45,000.00	56,550.00	20,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	19.00
Transfers	—	—	698.60	2,055.21
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	698.60	2,055.21
Refunds	112.02	120.74	1,365.25	658.75
Agency, trust, and investment	14,492.67	5,255.94	18,174.02	23,957.69
<i>Taxes and licenses for State</i>	8,600.80	2,811.80	9,421.63	7,592.40
<i>Taxes for county</i>	5,359.98	2,019.94	6,068.60	4,897.46
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	255.09	—	2,155.89	11,101.23
<i>All other</i>	276.80	424.20	528.00	866.60
RECAPITULATION.				
Revenue and offsets to outlays	\$120,780.51	\$110,961.42	\$101,004.60	\$110,984.23
Premiums	—	—	—	19.00
Municipal indebtedness	80,000.00	45,000.00	56,550.00	29,000.00
Transfers and refunds	112.02	120.74	2,063.85	2,713.96
Agency, trust, and investment	14,492.67	5,255.94	18,174.02	23,957.69
Total receipts	\$215,385.20	\$161,338.10	\$177,792.47	\$166,674.88
Balance on hand, including funds	27,165.26	6,519.98	22,384.10	29,721.10
GRAND TOTAL	\$242,550.46	\$167,858.08	\$200,176.57	\$196,395.98

Graded According to Population of 1940 — Continued.

PAYMENTS.	Russell POPULATION 1,242	Hinsdale POPULATION 1,235	Wenham POPULATION 1,220	Topsfield POPULATION 1,150
Maintenance	\$85,779.07	\$87,376.27	\$79,824.36	\$81,937.71
<i>Departmental</i>	<i>76,628.06</i>	<i>87,307.27</i>	<i>78,518.03</i>	<i>79,381.55</i>
General government	8,783.49	3,400.54	6,982.99	6,790.58
Protection of persons and property	4,047.94	974.96	5,948.79	5,307.99
Health and sanitation	1,961.51	1,774.61	2,751.21	2,252.85
Highways	9,674.14	18,079.37	15,945.96	22,254.07
Charities	13,478.32	36,213.74	15,618.33	7,999.38
Soldiers' benefits	118.90	666.01	480.00	620.00
Schools	34,692.37	23,893.04	27,859.65	29,668.20
Libraries	623.68	320.19	1,736.02	932.99
Recreation	1,111.87	50.02	448.09	652.77
Pensions	—	—	—	—
Unclassified	2,135.84	1,934.79	746.99	2,902.72
<i>Public service enterprises</i>	<i>8,588.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	5,927.72	—	—	—
Water	2,660.40	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>562.89</i>	<i>69.00</i>	<i>1,306.83</i>	<i>2,500.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>55.39</i>
Interest	1,990.48	816.04	17.21	1,398.88
<i>Loans, general purposes</i>	<i>1,013.11</i>	<i>816.04</i>	<i>17.21</i>	<i>1,398.88</i>
<i>Loans, public service enterprises</i>	<i>977.37</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,764.74	6,003.26	10,568.60	27,876.46
<i>Departmental</i>	<i>10,919.48</i>	<i>6,003.26</i>	<i>10,568.60</i>	<i>27,876.46</i>
General government	419.40	—	800.00	133.58
Protection of persons and property	1,205.79	686.00	—	57.87
Health and sanitation	294.71	—	—	—
Highways	7,817.06	5,200.28	9,275.94	9,717.51
Charities	—	—	—	—
Schools	911.94	116.98	203.79	—
Libraries	—	—	—	—
Recreation	270.58	—	—	23.00
Unclassified	—	—	288.87	17,944.50
<i>Public service enterprises</i>	<i>845.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	622.03	—	—	—
Water	223.23	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	87,550.00	51,050.00	56,550.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,550.00</i>	<i>6,050.00</i>	<i>—</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>45,000.00</i>	<i>56,550.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	698.60	2,055.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>698.60</i>	<i>2,055.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	112.02	120.74	1,365.25	658.75
Agency, trust, and investment	14,569.28	5,255.94	18,716.43	22,755.92
<i>Taxes and licenses for State</i>	<i>8,600.80</i>	<i>2,811.80</i>	<i>9,421.63</i>	<i>7,592.40</i>
<i>Taxes for county</i>	<i>5,359.98</i>	<i>2,019.94</i>	<i>6,068.60</i>	<i>4,897.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>276.90</i>	<i>—</i>	<i>2,700.10</i>	<i>9,899.46</i>
<i>All other</i>	<i>331.60</i>	<i>424.20</i>	<i>526.20</i>	<i>366.60</i>
RECAPITULATION.				
Maintenance and interest	\$87,769.55	\$88,192.31	\$79,841.57	\$83,336.59
Permanent debt (except from sinking funds)	12,550.00	6,050.00	—	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,764.74	6,003.26	10,568.60	27,876.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	45,000.00	56,550.00	20,000.00
Transfers (except to sinking funds) and refunds	112.02	120.74	2,063.85	2,713.96
Agency, trust, and investment	14,569.28	5,255.94	18,716.43	22,755.92
Total payments	\$201,765.59	\$150,622.25	\$167,740.45	\$161,682.93
Balance on hand, including funds	40,784.87	17,235.83	32,436.12	34,713.05
GRAND TOTAL	\$242,550.46	\$167,858.08	\$200,176.57	\$196,395.98

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Berkley POPULATION 1,130	Granby POPULATION 1,085	Sunderland POPULATION 1,085	West Stockbridge POPULATION 1,062
REVENUE.	\$80,565.69	\$51,963.46	\$60,075.75	\$81,957.19
General	66,856.17	43,773.16	52,476.08	69,550.30
<i>Taxes</i>	<i>33,152.45</i>	<i>22,545.36</i>	<i>32,163.68</i>	<i>47,564.53</i>
Property, poll, and income	37,440.24	21,993.04	31,706.99	42,871.56
Corporation, bank, etc.	712.21	552.32	456.59	4,692.97
<i>Licenses and permits</i>	<i>88.00</i>	<i>1,850.00</i>	<i>11.60</i>	<i>1,234.50</i>
<i>Fines and forfeits</i>	<i>75.00</i>	<i>110.00</i>	<i>5.00</i>	<i>29.34</i>
<i>Grants and gifts</i>	<i>28,540.72</i>	<i>19,267.80</i>	<i>20,296.00</i>	<i>20,721.93</i>
For expenses	28,540.72	19,267.80	20,296.00	20,721.93
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	13,709.52	8,190.30	7,599.67	12,406.89
<i>Special assessments</i>	<i>80.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	80.00	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,309.50</i>	<i>2,776.35</i>	<i>3,024.55</i>	<i>2,556.59</i>
<i>Departmental</i>	<i>10,050.73</i>	<i>4,277.99</i>	<i>3,937.92</i>	<i>8,879.32</i>
General government	47.44	84.20	1.05	8.75
Protection of persons and property	30.02	23.20	58.83	8.65
Health and sanitation	—	—	—	14.00
Highways	1,999.93	59.00	15.80	1,029.75
Charities	7,192.21	2,169.69	3,672.76	7,811.09
Soldiers' benefits	—	—	12.00	—
Schools	781.13	1,879.90	38.88	—
Libraries	—	7.00	—	—
Recreation	—	—	35.00	—
Unclassified	—	55.00	103.60	7.08
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>90.45</i>	<i>560.70</i>	<i>340.67</i>	<i>255.00</i>
<i>Interest</i>	<i>1,178.84</i>	<i>575.26</i>	<i>296.53</i>	<i>715.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	54.80	178.18	182.96	17.98
All other	1,124.04	397.08	113.57	698.00
NON-REVENUE.	\$33,894.97	\$83,066.70	\$32,072.46	\$39,311.62
Offsets to outlays	2,992.73	6,799.77	—	7,000.00
<i>Departmental</i>	<i>2,992.73</i>	<i>6,799.77</i>	<i>—</i>	<i>7,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,349.20	68,300.00	25,000.00	25,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>8,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>349.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>300.00</i>	<i>—</i>	<i>—</i>
Transfers	—	181.97	182.96	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	181.97	182.96	—
Refunds	117.63	107.20	60.31	164.65
Agency, trust, and investment	5,436.41	7,677.76	6,829.19	7,146.97
<i>Taxes and licenses for State</i>	<i>2,805.00</i>	<i>2,646.40</i>	<i>3,465.00</i>	<i>3,638.80</i>
<i>Taxes for county</i>	<i>1,767.25</i>	<i>3,596.79</i>	<i>2,869.22</i>	<i>2,614.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>380.76</i>	<i>1,268.57</i>	<i>218.67</i>	<i>683.73</i>
All other	483.40	366.00	276.30	210.40
RECAPITULATION.				
Revenue and offsets to outlays	\$83,558.42	\$58,763.23	\$60,075.75	\$88,957.19
Premiums	—	300.00	—	—
Municipal indebtedness	25,349.20	68,000.00	25,000.00	25,000.00
Transfers and refunds	117.63	289.17	243.27	164.65
Agency, trust, and investment	5,436.41	7,677.76	6,829.19	7,146.97
Total receipts	\$114,461.66	\$135,030.16	\$92,148.21	\$121,268.81
Balance on hand, including funds	19,883.77	14,890.21	10,665.80	16,864.95
GRAND TOTAL	\$134,345.43	\$149,920.37	\$102,814.01	\$138,133.76

Graded According to Population of 1940 — Continued.

PAYMENTS.	Berkley POPULATION 1,130	Granby POPULATION 1,085	Sunderland POPULATION 1,085	West Stockbridge POPULATION 1,062
Maintenance	\$67,617.61	\$45,629.68	\$54,165.08	\$62,668.73
<i>Departmental</i>	<i>67,499.96</i>	<i>45,058.88</i>	<i>53,780.63</i>	<i>61,668.73</i>
General government	3,154.95	2,976.37	3,906.21	4,003.44
Protection of persons and property	1,273.49	1,074.63	977.69	1,313.20
Health and sanitation	1,353.18	886.98	368.86	1,279.68
Highways	13,531.72	12,692.23	10,802.55	14,943.39
Charities	25,417.56	8,133.92	11,377.78	18,388.72
Soldiers' benefits	728.14	422.00	249.33	500.00
Schools	20,926.60	17,717.62	24,565.85	19,091.61
Libraries	522.41	664.59	780.83	485.36
Recreation	55.64	44.07	162.16	72.40
Pensions	—	—	—	—
Unclassified	536.27	446.47	589.37	1,590.93
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>117.65</i>	<i>570.80</i>	<i>384.45</i>	<i>1,000.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	219.03	42.01	420.92	298.05
<i>Loans, general purposes</i>	<i>219.03</i>	<i>42.01</i>	<i>420.92</i>	<i>298.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,246.67	23,314.14	2,908.64	13,535.33
<i>Departmental</i>	<i>8,246.67</i>	<i>23,314.14</i>	<i>2,908.64</i>	<i>13,535.33</i>
General government	—	—	2,671.80	—
Protection of persons and property	—	460.13	—	—
Health and sanitation	—	—	—	—
Highways	6,568.17	10,387.03	—	13,535.33
Charities	—	—	—	—
Schools	1,678.50	12,466.98	—	—
Libraries	—	—	—	—
Recreation	—	—	236.84	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,650.00	8,000.00	29,650.00	37,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,650.00</i>	<i>—</i>	<i>4,650.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>8,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	181.97	182.96	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>181.97</i>	<i>182.96</i>	<i>—</i>
Refunds	117.63	107.20	60.31	164.65
Agency, trust, and investment	5,614.06	7,673.97	6,829.19	7,157.19
<i>Taxes and licenses for State</i>	<i>2,805.00</i>	<i>2,646.40</i>	<i>3,465.00</i>	<i>3,638.80</i>
<i>Taxes for county</i>	<i>1,767.25</i>	<i>3,396.79</i>	<i>2,869.22</i>	<i>2,614.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>441.41</i>	<i>1,264.78</i>	<i>218.67</i>	<i>693.95</i>
<i>All other</i>	<i>600.40</i>	<i>366.00</i>	<i>276.30</i>	<i>210.40</i>
RECAPITULATION.				
Maintenance and interest	\$67,836.64	\$45,671.69	\$54,586.00	\$62,966.78
Permanent debt (except from sinking funds)	1,650.00	—	4,650.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,246.67	23,314.14	2,908.64	13,535.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	8,000.00	25,000.00	35,000.00
Transfers (except to sinking funds) and refunds	117.63	289.17	243.27	164.65
Agency, trust, and investment	5,614.06	7,673.97	6,829.19	7,157.19
Total payments	\$118,465.00	\$84,948.97	\$94,217.10	\$120,823.95
Balance on hand, including funds	15,880.43	64,971.40	8,596.91	17,309.81
GRAND TOTAL	\$134,345.43	\$149,920.37	\$102,814.01	\$138,133.76

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Berlin POPULATION 1,057	Ashby POPULATION 1,026	Hampden POPULATION 1,023	Hubbardston POPULATION 1,022
REVENUE.	\$73,757.75	\$68,671.31	\$64,467.95	\$90,617.11
General	54,260.37	54,626.52	52,857.39	69,712.77
<i>Taxes</i>	33,712.95	30,976.88	30,632.25	31,049.58
Property, poll, and income	32,484.35	30,431.56	30,122.60	30,716.29
Corporation, bank, etc.	1,228.60	545.32	509.65	333.29
<i>Licenses and permits</i>	280.50	26.00	536.75	5.00
<i>Fines and forfeits</i>	25.55	—	40.00	—
<i>Grants and gifts</i>	20,241.37	23,623.64	21,648.39	33,658.19
For expenses	20,241.37	23,623.64	21,648.39	33,658.19
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	19,497.38	14,044.79	11,610.56	20,904.34
<i>Special assessments</i> . . . . .	.50	—	—	—
To meet expenses . . . . .	.50	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,502.31	3,888.52	3,226.99	2,410.58
<i>Departmental</i>	14,135.12	8,421.98	7,796.04	17,176.68
General government	174.80	69.85	233.70	—
Protection of persons and property	22.25	18.10	80.05	27.79
Health and sanitation	172.57	79.45	72.00	232.49
Highways	6,584.62	3,094.34	2,297.50	6,589.57
Charities	6,554.03	4,703.73	3,959.42	8,802.77
Soldiers' benefits	66.55	120.00	16.00	1,134.12
Schools	519.27	309.01	1,130.66	194.06
Libraries	36.03	25.50	6.71	195.50
Recreation	—	—	—	—
Unclassified	5.00	2.00	—	.38
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	622.78	305.50	127.73	—
<i>Interest</i>	1,236.67	1,928.79	459.80	1,317.08
On sinking funds	—	—	—	—
On trust and investment funds	476.96	1,614.97	41.14	510.00
All other	759.71	313.82	418.66	807.08
NON-REVENUE.	\$24,067.04	\$38,694.89	\$33,159.78	\$15,847.72
Offsets to outlays	—	9,549.44	4,874.80	10,732.85
<i>Departmental</i>	—	9,549.44	4,874.80	10,732.85
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	17,000.00	17,500.00	22,700.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	17,000.00	17,500.00	22,700.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	796.70	1,205.79	41.12	510.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	796.70	1,205.79	41.12	510.00
Refunds	96.07	324.09	257.65	293.81
Agency, trust, and investment	6,174.27	10,115.57	5,286.21	4,311.06
<i>Taxes and licenses for State</i>	3,135.00	2,977.20	2,805.00	2,145.00
<i>Taxes for county</i>	1,883.04	1,710.76	1,752.30	1,288.40
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	808.83	4,984.61	262.31	574.66
<i>All other</i>	347.40	443.00	466.60	303.00
RECAPITULATION.				
Revenue and offsets to outlays	\$73,757.75	\$78,220.75	\$69,342.75	\$101,349.96
Premiums	—	—	—	—
Municipal indebtedness	17,000.00	17,500.00	22,700.00	—
Transfers and refunds	892.77	1,529.88	298.77	803.81
Agency, trust, and investment	6,174.27	10,115.57	5,286.21	4,311.06
Total receipts	\$97,824.79	\$107,366.20	\$97,627.73	\$106,464.83
Balance on hand, including funds	22,936.78	8,711.52	16,809.80	29,489.83
GRAND TOTAL	\$120,761.52	\$116,077.72	\$114,437.53	\$135,954.66

Graded According to Population of 1940 — Continued.

PAYMENTS.	Berlin POPULATION 1,057	Ashby POPULATION 1,026	Hampden POPULATION 1,023	Hubbardston POPULATION 1,022
Maintenance	\$62,550.02	\$64,471.11	\$54,462.74	\$80,689.85
<i>Departmental</i>	<i>61,636.10</i>	<i>63,991.59</i>	<i>54,209.94</i>	<i>80,689.85</i>
General government	3,075.93	2,577.06	2,763.45	2,986.20
Protection of persons and property	2,594.75	2,182.57	1,349.85	1,940.31
Health and sanitation	1,567.59	1,813.41	1,299.81	1,289.85
Highways	17,690.87	20,293.74	13,181.25	22,893.59
Charities	16,347.60	15,273.11	12,059.12	21,292.06
Soldiers' benefits	792.62	120.00	92.14	962.90
Schools	17,383.91	19,140.32	21,147.49	26,242.27
Libraries	1,163.02	956.40	905.49	1,569.24
Recreation	48.83	412.05	74.77	85.51
Pensions	—	—	—	—
Unclassified	970.98	1,222.93	1,336.57	1,427.92
<i>Public service enterprises</i>	<i>—</i>	<i>9.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	9.00	—	—
<i>Cemeteries</i>	<i>913.92</i>	<i>375.75</i>	<i>253.80</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>94.77</i>	<i>—</i>	<i>—</i>
Interest	187.38	127.65	161.16	602.74
<i>Loans, general purposes</i>	<i>187.38</i>	<i>127.65</i>	<i>161.16</i>	<i>602.74</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,652.23	12,355.45	9,253.58	15,707.66
<i>Departmental</i>	<i>2,652.23</i>	<i>12,355.45</i>	<i>9,253.58</i>	<i>15,707.66</i>
General government	—	86.00	—	—
Protection of persons and property	—	450.00	—	—
Health and sanitation	—	—	—	—
Highways	2,320.33	11,476.79	8,983.64	14,576.50
Charities	—	—	—	—
Schools	331.90	342.66	269.94	131.16
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	1,000.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,400.00	18,700.00	17,300.00	7,370.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>400.00</i>	<i>1,200.00</i>	<i>1,200.00</i>	<i>1,370.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>17,500.00</i>	<i>16,100.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	796.70	1,205.79	41.12	510.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>796.70</i>	<i>1,205.79</i>	<i>41.12</i>	<i>510.00</i>
Refunds	96.07	324.09	257.65	293.81
Agency, trust, and investment	6,014.43	10,121.26	5,276.23	4,630.89
<i>Taxes and licenses for State</i>	<i>3,155.00</i>	<i>2,977.20</i>	<i>2,805.00</i>	<i>2,145.00</i>
<i>Taxes for county</i>	<i>1,883.04</i>	<i>1,710.76</i>	<i>1,752.30</i>	<i>1,288.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>678.99</i>	<i>4,990.30</i>	<i>252.33</i>	<i>893.29</i>
<i>All other</i>	<i>317.40</i>	<i>443.00</i>	<i>466.60</i>	<i>304.20</i>
RECAPITULATION.				
Maintenance and interest	\$62,737.40	\$64,598.76	\$54,623.90	\$81,292.59
Permanent debt (except from sinking funds)	400.00	1,200.00	1,200.00	1,370.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,652.23	12,355.45	9,253.58	15,707.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	22,000.00	17,500.00	16,100.00	6,000.00
Transfers (except to sinking funds) and refunds	892.77	1,529.88	298.77	803.81
Agency, trust, and investment	6,014.43	10,121.26	5,276.23	4,630.89
Total payments	\$94,696.83	\$107,305.35	\$86,752.48	\$109,804.95
Balance on hand, including funds	26,064.69	8,772.37	27,685.05	26,149.71
GRAND TOTAL	\$120,761.52	\$116,077.72	\$114,437.53	\$135,954.66

1 Includes \$1,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sherborn POPULATION 1,022	East Brookfield POPULATION 1,016	Brimfield POPULATION 1,012	Whately POPULATION 979
REVENUE.	\$90,213.65	\$66,086.47	\$81,753.39	\$60,218.45
General	72,952.72	49,647.32	59,078.18	51,417.26
<i>Taxes</i>	56,312.32	31,837.36	30,119.09	28,156.16
Property, poll, and income	55,367.04	30,718.41	29,412.17	27,708.25
Corporation, bank, etc.	945.28	1,118.95	706.92	447.91
<i>Licenses and permits</i>	51.50	679.00	689.50	1,212.50
<i>Fines and forfeits</i>	20.00	55.00	75.45	90.00
<i>Grants and gifts</i>	16,568.90	17,075.96	28,194.14	21,957.27
For expenses	16,568.90	17,075.96	28,194.14	21,957.27
For outlays	—	—	—	—
<i>All other</i>	—	—	—	1.53
Commercial	17,260.93	16,439.15	22,675.21	8,801.19
<i>Special assessments</i>	322.06	—	—	—
To meet expenses	322.06	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,707.73	2,316.10	2,874.08	2,782.78
<i>Departmental</i>	11,172.68	8,946.16	18,686.54	5,012.83
General government	136.00	11.58	156.10	19.59
Protection of persons and property	13.50	54.06	69.64	57.06
Health and sanitation	16.75	—	—	—
Highways	5,682.08	4,009.86	7,819.23	2,441.76
Charities	4,417.04	3,625.17	6,978.30	2,487.52
Soldiers' benefits	100.00	637.50	—	—
Schools	622.20	583.24	3,457.58	—
Libraries	30.36	23.80	7.50	.90
Recreation	70.00	—	—	—
Unclassified	84.75	.95	198.19	6.00
<i>Public service enterprises</i>	—	4,456.60	—	—
Electric light	—	—	—	—
Water	—	4,456.60	—	—
All other	—	—	—	—
<i>Cemeteries</i>	281.00	262.00	517.97	314.96
<i>Interest</i>	1,777.46	458.29	596.62	690.62
On sinking funds	—	—	—	—
On trust and investment funds	1,070.95	29.41	377.29	106.89
All other	706.51	428.88	219.33	583.73
NON-REVENUE.	\$46,047.02	\$48,692.20	\$74,743.07	\$15,480.36
Offsets to outlays	—	1,832.81	4,422.56	1,702.01
<i>Departmental</i>	—	1,832.81	4,422.56	1,702.01
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,450.00	41,200.00	61,512.84	6,000.00
<i>Loans, general purposes</i>	—	2,000.00	29,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,450.00	39,200.00	32,450.00	6,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	62.84	—
Transfers	400.00	—	1,593.43	314.06
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	400.00	—	1,593.43	314.06
Refunds	851.97	258.52	158.36	10.01
Agency, trust, and investment	14,345.05	5,400.87	7,055.88	7,454.28
<i>Taxes and licenses for State</i>	7,095.00	2,805.00	2,805.00	3,473.40
<i>Taxes for county</i>	4,086.82	1,783.93	1,855.38	3,142.48
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,720.63	505.14	1,981.90	635.60
<i>All other</i>	442.60	306.80	413.60	202.80
RECAPITULATION.				
Revenue and offsets to outlays	\$90,213.65	\$67,919.28	\$86,175.95	\$61,920.46
Premiums	—	—	62.84	—
Municipal indebtedness	30,450.00	41,200.00	61,450.00	6,000.00
Transfers and refunds	1,251.97	258.52	1,751.79	324.07
Agency, trust, and investment	14,345.05	5,400.87	7,055.88	7,454.28
Total receipts	\$136,260.67	\$114,778.67	\$156,496.46	\$75,698.81
Balance on hand, including funds	12,720.86	14,138.08	18,468.99	16,078.73
GRAND TOTAL	\$148,981.53	\$128,916.75	\$174,965.45	\$91,777.54

Graded According to Population of 1940 — Continued.

PAYMENTS.	Sherborn POPULATION 1,022	East Brookfield POPULATION 1,016	Brimfield POPULATION 1,012	Whately POPULATION 979
Maintenance	\$82,386.62	\$59,162.40	\$72,544.69	\$51,882.85
<i>Departmental</i>	<i>81,035.33</i>	<i>55,856.48</i>	<i>71,897.91</i>	<i>51,420.04</i>
General government	6,088.94	3,268.64	4,725.63	2,552.19
Protection of persons and property	4,776.07	2,205.60	1,301.13	1,101.69
Health and sanitation	1,951.29	1,102.73	534.34	389.63
Highways	27,181.69	13,507.32	21,166.65	13,516.14
Charities	13,802.94	12,522.03	16,757.30	10,151.28
Soldiers' benefits	100.00	2,489.79	34.59	204.00
Schools	21,437.45	19,321.53	25,634.30	22,896.05
Libraries	1,678.04	913.85	1,089.81	307.29
Recreation	1,138.95	45.26	126.29	163.82
Pensions	—	—	—	—
Unclassified	2,879.96	479.73	527.87	137.95
<i>Public service enterprises</i>	<i>—</i>	<i>2,682.41</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,582.41	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,347.96</i>	<i>723.51</i>	<i>646.78</i>	<i>462.81</i>
<i>Administration of trust funds</i>	<i>3.33</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	49.24	329.14	120.48	10.25
<i>Loans, general purposes</i>	<i>49.24</i>	<i>159.14</i>	<i>120.48</i>	<i>10.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>170.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,724.85	9,773.91	35,047.62	6,021.00
<i>Departmental</i>	<i>6,724.85</i>	<i>9,339.06</i>	<i>34,829.33</i>	<i>6,021.00</i>
General government	1,130.05	1,670.00	69.50	—
Protection of persons and property	888.10	200.00	—	—
Health and sanitation	—	—	—	—
Highways	2,628.49	7,459.71	8,719.75	6,021.00
Charities	—	—	—	—
Schools	109.64	9.35	26,040.08	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	1,968.57	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>434.85</i>	<i>218.29</i>	<i>—</i>
Municipal indebtedness	30,130.58	39,000.00	31,250.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,130.58</i>	<i>35,000.00</i>	<i>31,250.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	400.00	—	1,593.43	314.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>400.00</i>	<i>—</i>	<i>1,593.43</i>	<i>314.06</i>
Refunds	851.97	258.52	158.36	10.01
Agency, trust, and investment	14,581.61	5,360.71	6,209.00	7,454.60
<i>Taxes and licenses for State</i>	<i>7,095.00</i>	<i>2,805.00</i>	<i>2,805.00</i>	<i>3,473.40</i>
<i>Taxes for county</i>	<i>4,086.82</i>	<i>1,783.93</i>	<i>1,855.38</i>	<i>3,142.48</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,925.99</i>	<i>450.58</i>	<i>1,136.82</i>	<i>635.92</i>
<i>All other</i>	<i>473.80</i>	<i>321.20</i>	<i>411.80</i>	<i>202.80</i>
RECAPITULATION.				
Maintenance and interest	\$82,435.86	\$59,491.54	\$72,665.17	\$51,893.10
Permanent debt (except from sinking funds)	—	4,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,724.85	9,773.91	35,047.62	6,021.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,130.58	35,000.00	31,250.00	6,000.00
Transfers (except to sinking funds) and refunds	1,251.97	258.52	1,751.79	324.07
Agency, trust, and investment	14,581.61	5,360.71	6,209.00	7,454.60
Total payments	\$135,124.87	\$113,884.68	\$146,923.58	\$71,692.77
Balance on hand, including funds	13,856.66	15,032.07	28,041.87	20,084.77
GRAND TOTAL	\$148,981.53	\$128,916.75	\$174,965.45	\$91,777.54

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Marlborough POPULATION 956	Bernardston POPULATION 954	Southampton POPULATION 950	Conway POPULATION 944
REVENUE.	\$106,577.29	\$56,391.57	\$74,260.29	\$74,746.87
General	89,972.60	45,128.31	61,078.91	59,479.33
<i>Taxes</i>	60,578.05	25,484.58	27,420.17	26,530.77
Property, poll, and income	58,994.67	25,140.55	26,810.36	26,055.77
Corporation, bank, etc.	1,583.38	344.03	609.81	475.00
<i>Licenses and permits</i>	131.50	1,770.50	2,551.00	369.50
<i>Fines and forfeits</i>	—	85.00	4.90	—
<i>Grants and gifts</i>	29,263.05	17,788.23	31,102.84	32,375.90
For expenses	29,263.05	17,788.23	31,102.84	32,375.90
For outlays	—	—	—	—
All other	—	—	—	203.16
Commercial	16,604.69	11,263.26	13,181.38	15,267.54
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,952.00	2,040.87	2,748.81	2,008.32
<i>Departmental</i>	11,194.77	5,772.87	6,671.85	12,385.23
General government	84.55	155.25	155.20	20.35
Protection of persons and property	18.02	51.09	35.87	70.27
Health and sanitation	—	—	—	—
Highways	4,757.66	1,714.68	2,123.70	3,872.04
Charities	6,334.54	3,572.24	4,001.10	6,920.07
Soldiers' benefits	—	—	120.00	—
Schools	—	368.55	175.15	1,493.22
Libraries	—	47.86	27.33	—
Recreation	—	—	—	—
Unclassified	—	3.20	33.50	9.28
<i>Public service enterprises</i>	—	—	2,150.25	—
Electric light	—	—	—	—
Water	—	—	2,150.25	—
All other	—	—	—	—
<i>Cemeteries</i>	168.60	—	310.00	8.00
<i>Interest</i>	2,289.32	3,449.52	1,300.47	865.99
On sinking funds	—	—	—	—
On trust and investment funds	4.00	3,194.23	770.86	505.19
All other	2,285.32	255.29	529.61	360.80
NON-REVENUE.	\$41,280.92	\$14,845.70	\$8,520.67	\$9,150.32
Offsets to outlays	5,500.00	3,000.00	283.26	3,100.00
<i>Departmental</i>	5,500.00	3,000.00	283.26	3,100.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	28,500.00	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	28,500.00	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	8.00	4,418.22	1,062.86	284.71
<i>From sinking funds</i>	—	—	—	—
All other	8.00	4,418.22	1,062.86	284.71
Refunds	82.16	600.61	110.69	92.33
Agency, trust, and investment	7,190.76	6,826.87	7,063.86	5,673.28
<i>Taxes and licenses for State</i>	3,465.00	2,640.00	2,805.00	2,805.00
<i>Taxes for county</i>	2,495.22	2,186.08	3,208.08	2,322.70
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	926.34	1,704.39	803.58	294.71
All other	304.20	296.40	247.20	250.87
RECAPITULATION.				
Revenue and offsets to outlays	\$112,077.29	\$59,391.57	\$74,543.55	\$77,846.87
Premiums	—	—	—	—
Municipal indebtedness	28,500.00	—	—	—
Transfers and refunds	90.16	5,018.83	1,173.55	377.04
Agency, trust, and investment	7,190.76	6,826.87	7,063.86	5,673.28
Total receipts	\$147,858.21	\$71,237.27	\$82,780.96	\$83,897.19
Balance on hand, including funds	4,243.95	20,512.62	13,037.83	16,207.08
GRAND TOTAL	\$152,102.16	\$91,749.89	\$95,818.79	\$100,104.27

Graded According to Population of 1940 — Continued.

PAYMENTS.	New Marlborough POPULATION 956	Bernardston POPULATION 954	Southampton POPULATION 950	Conway POPULATION 944
Maintenance	\$71,339.92	\$49,021.78	\$58,196.92	\$63,765.43
<i>Departmental</i>	<i>70,894.05</i>	<i>48,853.15</i>	<i>57,123.34</i>	<i>63,701.43</i>
General government	3,007.07	2,827.05	3,017.93	2,100.95
Protection of persons and property	855.15	1,260.51	1,397.70	1,119.43
Health and sanitation	811.25	810.69	567.63	530.70
Highways	25,547.88	12,338.13	14,000.09	19,051.79
Charities	18,165.40	9,527.24	13,715.47	16,451.65
Soldiers' benefits	—	1,218.50	527.00	372.00
Schools	21,803.02	18,867.26	22,213.65	23,239.85
Libraries	421.64	556.71	564.25	—
Recreation	48.83	612.38	151.30	117.55
Pensions	—	—	—	—
Unclassified	233.81	834.68	708.32	717.51
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>195.12</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	195.12	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>446.87</i>	<i>—</i>	<i>878.46</i>	<i>64.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>168.63</i>	<i>—</i>	<i>—</i>
Interest	574.95	—	1,680.00	—
<i>Loans, general purposes</i>	<i>574.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,680.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,276.21	8,936.68	2,120.85	5,025.00
<i>Departmental</i>	<i>9,276.21</i>	<i>8,936.68</i>	<i>2,120.85</i>	<i>5,025.00</i>
General government	—	—	425.00	—
Protection of persons and property	—	2,188.05	—	—
Health and sanitation	—	—	—	—
Highways	9,150.14	4,358.09	1,667.25	5,025.00
Charities	—	—	—	—
Schools	126.07	2,390.54	28.60	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	44,000.00	—	2,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>41,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	4,418.22	1,062.86	284.71
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>4,418.22</i>	<i>1,062.86</i>	<i>284.71</i>
Refunds	82.16	600.61	110.69	92.33
Agency, trust, and investment	7,071.76	6,886.72	7,064.86	6,193.55
<i>Taxes and licenses for State</i>	<i>3,465.00</i>	<i>2,640.00</i>	<i>2,805.00</i>	<i>2,805.00</i>
<i>Taxes for county</i>	<i>2,495.22</i>	<i>2,186.08</i>	<i>3,208.08</i>	<i>2,322.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>807.34</i>	<i>1,764.24</i>	<i>804.58</i>	<i>814.98</i>
<i>All other</i>	<i>904.20</i>	<i>296.40</i>	<i>247.20</i>	<i>250.87</i>
RECAPITULATION.				
Maintenance and interest	\$71,914.87	\$49,021.78	\$59,876.92	\$63,765.43
Permanent debt (except from sinking funds)	2,500.00	—	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,276.21	8,936.68	2,120.85	5,025.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	41,500.00	—	—	—
Transfers (except to sinking funds) and refunds	90.16	5,018.83	1,173.55	377.04
Agency, trust, and investment	7,071.76	6,886.72	7,064.86	6,193.55
Total payments	\$132,353.00	\$69,864.01	\$72,236.18	\$75,361.02
Balance on hand, including funds	19,749.16	21,885.88	23,582.61	24,743.25
GRAND TOTAL	\$152,102.16	\$91,749.89	\$95,818.79	\$100,104.27

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gill POPULATION 931	Petersham POPULATION 923	Wellfleet POPULATION 890	Ashfield POPULATION 872
REVENUE.	\$46,320.01	\$79,678.24	\$92,308.07	\$75,300.59
General	40,021.47	62,147.06	81,136.97	57,612.29
<i>Taxes</i>	<i>17,081.70</i>	<i>36,516.44</i>	<i>61,501.67</i>	<i>28,886.36</i>
Property, poll, and income	16,565.30	36,000.90	60,715.23	28,109.52
Corporation, bank, etc.	516.40	515.54	786.34	776.84
<i>Licenses and permits</i>	<i>17.00</i>	<i>26.00</i>	<i>266.00</i>	<i>33.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	—	—	<i>215.00</i>
<i>Grants and gifts</i>	<i>22,912.77</i>	<i>25,604.62</i>	<i>19,369.40</i>	<i>28,477.93</i>
For expenses	22,912.77	25,604.62	19,369.40	28,477.93
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	6,298.54	17,531.18	11,171.10	17,688.30
<i>Special assessments</i>	—	—	<i>251.60</i>	—
To meet expenses	—	—	251.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,615.31</i>	<i>2,922.93</i>	<i>2,998.49</i>	<i>2,641.48</i>
<i>Departmental</i>	<i>3,383.30</i>	<i>13,510.60</i>	<i>6,543.61</i>	<i>13,876.01</i>
General government	72.10	438.15	17.77	179.60
Protection of persons and property	16.11	16.75	69.54	20.22
Health and sanitation	—	—	407.18	—
Highways	719.56	3,611.51	—	5,681.06
Charities	2,345.27	7,419.26	5,784.28	3,560.29
Soldiers' benefits	140.00	1,216.83	—	—
Schools	66.50	808.10	—	4,407.19
Libraries	16.76	—	46.00	23.65
Recreation	—	—	—	—
Unclassified	7.00	—	218.84	4.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>359.00</i>	<i>577.00</i>	—
<i>Interest</i>	<i>299.93</i>	<i>738.65</i>	<i>800.50</i>	<i>1,170.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	81.42	502.23	75.00	650.23
All other	218.51	236.42	725.50	520.58
NON-REVENUE.	\$16,774.83	\$8,795.34	\$19,359.58	\$13,239.26
Offsets to outlays	2,198.79	—	4,818.86	4,002.47
<i>Departmental</i>	<i>2,198.79</i>	—	<i>4,818.86</i>	<i>4,002.47</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	—	—	—
<i>Loans, general purposes</i>	<i>2,500.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	600.00	801.40	75.00	1,110.47
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	600.00	801.40	75.00	1,110.47
Refunds	65.65	293.34	163.64	231.22
Agency, trust, and investment	6,410.39	7,700.60	14,302.08	7,895.10
<i>Taxes and licenses for State</i>	<i>2,805.00</i>	<i>3,638.80</i>	<i>5,448.60</i>	<i>3,300.00</i>
<i>Taxes for county</i>	<i>2,322.70</i>	<i>2,477.68</i>	<i>6,404.32</i>	<i>2,732.59</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,005.89</i>	<i>1,281.12</i>	<i>2,283.56</i>	<i>1,519.71</i>
<i>All other</i>	<i>276.80</i>	<i>303.00</i>	<i>165.60</i>	<i>342.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$48,518.80	\$79,678.24	\$97,126.93	\$79,303.06
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	—	—	—
Transfers and refunds	665.65	1,094.74	238.64	1,341.69
Agency, trust, and investment	6,410.39	7,700.60	14,302.08	7,895.10
Total receipts	\$63,094.84	\$88,473.58	\$111,667.65	\$88,539.85
<i>Balance on hand, including funds</i>	<i>20,675.10</i>	<i>14,842.48</i>	<i>26,278.52</i>	<i>33,016.58</i>
GRAND TOTAL	\$83,769.94	\$103,316.06	\$137,946.17	\$121,556.43

Graded According to Population of 1940 — Continued.

PAYMENTS.	Gill POPULATION 931	Petersham POPULATION 923	Wellfleet POPULATION 890	Ashfield POPULATION 872
Maintenance	\$45,255.87	\$70,331.72	\$72,571.04	\$64,737.06
<i>Departmental</i>	<i>45,093.12</i>	<i>69,561.07</i>	<i>71,994.04</i>	<i>64,737.06</i>
General government	2,269.98	4,008.17	7,304.35	2,895.68
Protection of persons and property	935.78	1,277.90	5,001.53	1,392.22
Health and sanitation	913.20	2,013.85	4,712.65	639.73
Highways	11,851.27	24,305.61	13,974.27	24,318.70
Charities	6,346.13	12,515.30	18,807.81	10,399.55
Soldiers' benefits	30.00	549.03	—	80.00
Schools	21,745.83	21,980.88	18,249.21	22,213.94
Libraries	813.05	382.53	799.61	1,636.32
Recreation	42.88	412.62	346.01	376.70
Pensions	—	—	—	—
Unclassified	145.00	2,115.18	2,798.60	784.22
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>162.75</i>	<i>770.65</i>	<i>577.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	34.65	106.25	1,309.16	490.00
<i>Loans, general purposes</i>	<i>34.65</i>	<i>106.25</i>	<i>1,309.16</i>	<i>490.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,327.17	5,118.34	21,273.48	5,259.78
<i>Departmental</i>	<i>6,327.17</i>	<i>5,118.34</i>	<i>21,273.48</i>	<i>5,259.78</i>
General government	—	—	8,250.00	—
Protection of persons and property	—	—	6,150.00	—
Health and sanitation	—	—	—	—
Highways	6,327.17	3,903.09	6,873.48	5,259.78
Charities	—	—	—	—
Schools	—	1,215.25	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,500.00	1,000.00	5,000.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>500.00</i>	<i>1,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	600.00	801.40	75.00	1,110.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>600.00</i>	<i>801.40</i>	<i>75.00</i>	<i>1,110.47</i>
Refunds	65.65	293.34	163.64	231.22
Agency, trust, and investment	6,191.81	7,567.81	14,302.08	7,436.67
<i>Taxes and licenses for State</i>	<i>2,805.00</i>	<i>3,638.80</i>	<i>5,448.60</i>	<i>3,300.00</i>
<i>Taxes for county</i>	<i>2,322.70</i>	<i>2,477.68</i>	<i>6,404.32</i>	<i>2,732.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>787.31</i>	<i>1,148.33</i>	<i>2,283.66</i>	<i>1,061.28</i>
<i>All other</i>	<i>276.80</i>	<i>303.00</i>	<i>165.60</i>	<i>342.80</i>
RECAPITULATION.				
Maintenance and interest	\$45,290.52	\$70,437.97	\$73,880.20	\$65,227.06
Permanent debt (except from sinking funds)	500.00	1,000.00	4,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,327.17	5,118.34	21,273.48	5,259.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	—	1,000.00	—
Transfers (except to sinking funds) and refunds	665.65	1,094.74	238.64	1,341.69
Agency, trust, and investment	6,191.81	7,567.81	14,302.08	7,436.67
Total payments	\$63,975.15	\$85,218.86	\$114,694.40	\$81,265.20
Balance on hand, including funds	19,794.79	18,097.20	23,251.77	40,291.23
GRAND TOTAL	\$83,769.94	\$103,316.06	\$137,946.17	\$121,556.43

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Halifax POPULATION 867	Brewster POPULATION 827	Royalston POPULATION 795	Paxton POPULATION 791
REVENUE.	\$71,215.38	\$82,092.65	\$80,136.01	\$106,739.97
General	55,572.58	69,315.04	65,719.45	59,267.19
<i>Taxes</i>	<i>35,054.73</i>	<i>47,383.63</i>	<i>36,792.59</i>	<i>33,717.43</i>
Property, poll, and income	33,551.34	46,632.71	36,481.15	38,354.84
Corporation, bank, etc.	1,503.44	750.92	311.44	362.59
<i>Licenses and permits</i>	<i>432.00</i>	<i>1,052.50</i>	<i>17.25</i>	<i>911.50</i>
<i>Fines and forfeits</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Grants and gifts</i>	<i>20,085.80</i>	<i>20,878.91</i>	<i>28,909.61</i>	<i>19,638.26</i>
For expenses	20,085.80	20,378.91	28,909.61	18,283.27
For outlays	-	500.00	-	1,354.99
<i>All other</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Commercial	15,642.80	12,777.61	14,416.56	47,472.78
<i>Special assessments</i>	<i>-</i>	<i>111.20</i>	<i>-</i>	<i>.10</i>
To meet expenses	-	111.20	-	.10
To meet outlays	-	-	-	-
<i>Privileges</i>	<i>2,357.21</i>	<i>3,089.87</i>	<i>2,001.19</i>	<i>2,999.66</i>
<i>Departmental</i>	<i>12,623.16</i>	<i>9,044.07</i>	<i>11,241.71</i>	<i>6,379.39</i>
General government	164.03	254.30	144.95	314.85
Protection of persons and property	31.51	86.84	11.18	22.80
Health and sanitation	45.00	261.43	-	40.00
Highways	80.00	838.68	3,374.35	3,421.28
Charities	9,844.74	6,693.28	7,134.37	2,244.15
Soldiers' benefits	-	-	20.00	-
Schools	2,455.98	853.19	529.80	12.30
Libraries	1.90	-	1.15	-
Recreation	-	6.00	-	324.00
Unclassified	-	50.35	25.91	.01
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>2.90</i>	<i>35,487.99</i>
Electric light	-	-	-	31,511.01
Water	-	-	-	3,976.98
All other	-	-	2.90	-
<i>Cemeteries</i>	<i>151.60</i>	<i>36.20</i>	<i>165.66</i>	<i>523.25</i>
<i>Interest</i>	<i>510.93</i>	<i>496.27</i>	<i>1,005.10</i>	<i>2,082.39</i>
On sinking funds	-	-	-	-
On trust and investment funds	6.24	8.84	803.85	1,414.23
All other	504.69	487.43	201.25	668.16
NON-REVENUE.	\$22,593.44	\$28,675.38	\$40,825.42	\$34,990.68
Offsets to outlays	4,387.21	-	30.00	5,822.77
<i>Departmental</i>	<i>4,387.21</i>	<i>-</i>	<i>30.00</i>	<i>5,822.77</i>
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	10,000.00	16,119.68	35,600.00	19,000.00
<i>Loans, general purposes</i>	<i>-</i>	<i>6,000.00</i>	<i>-</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4,000.00</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>35,600.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>-</i>	<i>119.68</i>	<i>-</i>	<i>-</i>
<i>Premiums</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	4.50	-	921.88	1,482.42
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>4.50</i>	<i>-</i>	<i>921.88</i>	<i>1,482.42</i>
Refunds	485.83	77.97	60.57	672.42
Agency, trust, and investment	7,715.90	12,477.73	4,212.97	8,013.07
<i>Taxes and licenses for State</i>	<i>3,804.20</i>	<i>5,610.00</i>	<i>2,315.60</i>	<i>2,811.80</i>
<i>Taxes for county</i>	<i>3,218.54</i>	<i>6,598.39</i>	<i>1,387.50</i>	<i>1,684.82</i>
<i>Reimbursements for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>299.76</i>	<i>110.34</i>	<i>302.27</i>	<i>3,155.05</i>
<i>All other</i>	<i>393.40</i>	<i>159.00</i>	<i>207.60</i>	<i>361.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$75,602.59	\$82,092.65	\$80,166.01	\$112,562.74
Premiums	-	-	-	-
Municipal indebtedness	10,000.00	16,119.68	35,600.00	19,000.00
Transfers and refunds	490.33	77.97	982.45	2,154.84
Agency, trust, and investment	7,715.90	12,477.73	4,212.97	8,013.07
Total receipts	\$93,808.82	\$110,768.03	\$120,961.43	\$141,730.65
<i>Balance on hand, including funds</i>	<i>13,315.79</i>	<i>14,330.04</i>	<i>11,222.19</i>	<i>26,450.80</i>
GRAND TOTAL	\$107,124.61	\$125,098.07	\$132,183.62	\$168,181.45

Graded According to Population of 1940 — Continued.

PAYMENTS.	Halifax POPULATION 867	Brewster POPULATION 827	Royalston POPULATION 795	Paxton POPULATION 791
Maintenance	\$66,727.45	\$70,829.29	\$63,047.87	\$77,070.50
<i>Departmental</i>	<i>66,281.95</i>	<i>70,793.09</i>	<i>62,369.40</i>	<i>49,817.79</i>
General government	4,511.36	6,168.29	2,540.68	4,555.90
Protection of persons and property	3,427.31	5,058.20	1,803.57	2,923.76
Health and sanitation	2,470.29	1,689.85	952.51	1,069.59
Highways	12,193.04	15,536.90	21,673.48	12,882.36
Charities	24,086.98	16,893.02	14,293.47	6,200.27
Soldiers' benefits	125.00	473.10	841.30	240.00
Schools	17,759.10	21,581.26	17,628.73	18,800.49
Libraries	450.53	533.53	371.67	1,386.16
Recreation	92.31	459.62	106.94	469.25
Pensions	—	—	—	—
Unclassified	1,166.03	2,399.32	2,157.05	1,290.01
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>26,224.96</i>
Electric light	—	—	—	23,207.65
Water	—	—	—	3,017.31
All other	—	—	5.00	—
<i>Cemeteries</i>	<i>445.50</i>	<i>36.20</i>	<i>663.47</i>	<i>696.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>331.00</i>
Interest	45.86	48.67	820.02	3,049.85
<i>Loans, general purposes</i>	<i>45.86</i>	<i>48.67</i>	<i>820.02</i>	<i>379.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,670.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,891.88	11,945.38	7,645.49	17,231.04
<i>Departmental</i>	<i>7,891.88</i>	<i>11,666.31</i>	<i>7,645.49</i>	<i>7,558.09</i>
General government	—	286.92	—	—
Protection of persons and property	275.00	10,090.79	—	—
Health and sanitation	—	—	—	—
Highways	7,440.54	501.93	7,227.16	7,379.42
Charities	—	—	—	—
Schools	103.85	187.29	418.33	140.67
Libraries	—	—	—	—
Recreation	72.49	—	—	38.00
Unclassified	—	599.38	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,672.95</i>
Electric light	—	—	—	3,561.62
Water	—	—	—	6,111.33
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>279.07</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	12,500.00	43,600.00	20,890.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>5,890.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,500.00</i>	<i>41,600.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4.50	—	921.88	1,482.42
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4.50</i>	<i>—</i>	<i>921.88</i>	<i>1,482.42</i>
Refunds	485.83	77.97	60.57	672.42
Agency, trust, and investment	7,717.64	12,486.57	4,247.00	7,954.56
<i>Taxes and licenses for State</i>	<i>3,804.20</i>	<i>5,610.00</i>	<i>2,315.60</i>	<i>2,311.80</i>
<i>Taxes for county</i>	<i>3,218.54</i>	<i>6,598.39</i>	<i>1,387.50</i>	<i>1,684.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>301.50</i>	<i>119.18</i>	<i>339.90</i>	<i>3,103.14</i>
<i>All other</i>	<i>393.40</i>	<i>159.00</i>	<i>204.00</i>	<i>354.80</i>
RECAPITULATION.				
Maintenance and interest	\$66,773.31	\$70,877.96	\$63,867.89	\$80,120.35
Permanent debt (except from sinking funds)	—	2,000.00	2,000.00	5,890.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,891.88	11,945.38	7,645.49	17,231.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	10,500.00	41,600.00	15,000.00
Transfers (except to sinking funds) and refunds	490.33	77.97	982.45	2,154.84
Agency, trust, and investment	7,717.64	12,486.57	4,247.00	7,954.56
Total payments	\$92,873.16	\$107,887.88	\$120,342.83	\$128,350.79
Balance on hand, including funds	14,251.45	17,210.19	11,840.79	39,830.66
GRAND TOTAL	\$107,124.61	\$125,098.07	\$132,183.62	\$168,181.45

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Charlemont POPULATION 789	Boxford POPULATION 778	Bolton POPULATION 775	Carlisle POPULATION 747
REVENUE.	\$76,367.54	\$68,023.45	\$76,265.41	\$52,108.48
General	57,484.75	56,276.89	59,656.03	41,413.52
<i>Taxes</i>	<i>31,436.41</i>	<i>34,141.09</i>	<i>37,013.27</i>	<i>24,487.74</i>
Property, poll, and income	30,921.00	33,654.21	36,168.87	24,103.82
Corporation, bank, etc.	514.51	486.88	844.40	383.92
<i>Licenses and permits</i>	<i>866.50</i>	<i>271.00</i>	<i>50.50</i>	<i>77.50</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>30.00</i>	<i>422.70</i>	<i>23.00</i>
<i>Grants and gifts</i>	<i>25,171.84</i>	<i>21,834.80</i>	<i>22,169.56</i>	<i>16,825.28</i>
For expenses	25,171.84	21,834.80	22,169.56	16,825.28
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	18,882.79	11,746.56	16,609.38	10,694.96
<i>Special assessments</i>	<i>—</i>	<i>317.72</i>	<i>—</i>	<i>—</i>
To meet expenses	—	317.72	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,255.59</i>	<i>3,316.15</i>	<i>2,150.45</i>	<i>2,743.00</i>
<i>Departmental</i>	<i>15,952.54</i>	<i>6,761.92</i>	<i>12,957.96</i>	<i>6,260.98</i>
General government	207.00	162.75	247.68	70.73
Protection of persons and property	26.03	51.99	23.13	25.87
Health and sanitation	—	—	28.50	304.50
Highways	4,870.98	1,950.50	3,101.38	3,525.25
Charities	9,336.48	4,516.68	8,698.84	2,275.20
Soldiers' benefits	69.27	—	—	—
Schools	1,408.66	—	675.05	49.70
Libraries	18.22	—	13.79	11.73
Recreation	—	—	—	—
Unclassified	15.90	80.00	169.59	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>223.00</i>	<i>733.35</i>
<i>Interest</i>	<i>674.66</i>	<i>1,350.77</i>	<i>1,277.97</i>	<i>957.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	217.84	1,059.11	628.06	469.79
All other	456.82	291.66	649.91	487.84
NON-REVENUE.	\$13,758.18	\$18,493.38	\$30,259.87	\$31,593.18
Offsets to outlays	3,145.50	2,171.74	6,668.22	—
<i>Departmental</i>	<i>3,145.50</i>	<i>2,171.74</i>	<i>6,668.22</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	10,000.00	15,000.00	25,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	97.76	295.23	401.05	169.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	97.76	295.23	401.05	169.56
Refunds	119.40	188.29	189.57	200.12
Agency, trust, and investment	5,395.52	5,838.12	8,001.03	6,223.50
<i>Taxes and licenses for State</i>	<i>2,481.00</i>	<i>3,135.00</i>	<i>2,970.00</i>	<i>2,977.20</i>
<i>Taxes for county</i>	<i>2,049.44</i>	<i>2,342.27</i>	<i>1,883.04</i>	<i>1,710.76</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>659.28</i>	<i>167.65</i>	<i>2,827.39</i>	<i>959.54</i>
All other	206.80	193.20	320.60	576.00
RECAPITULATION.				
Revenue and offsets to outlays	\$79,513.04	\$70,195.19	\$82,933.63	\$52,108.48
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	10,000.00	15,000.00	25,000.00
Transfers and refunds	217.16	483.52	590.62	369.68
Agency, trust, and investment	5,395.52	5,838.12	8,001.03	6,223.50
Total receipts	\$90,125.72	\$86,516.83	\$106,525.28	\$83,701.66
Balance on hand, including funds	17,489.95	50,347.02	9,303.24	16,857.41
GRAND TOTAL	\$107,615.67	\$116,863.85	\$115,828.52	\$100,559.07

Graded According to Population of 1940 — Continued.

PAYMENTS.	Charlemont POPULATION 789	Boxford POPULATION 778	Bolton POPULATION 775	Carlisle POPULATION 747
Maintenance	\$68,764.80	\$60,876.75	\$59,667.97	\$48,555.77
<i>Departmental</i>	<i>68,764.80</i>	<i>60,876.75</i>	<i>59,098.01</i>	<i>47,744.89</i>
General government	5,410.05	3,625.68	2,817.45	2,658.95
Protection of persons and property	862.80	2,938.69	2,672.54	2,581.60
Health and sanitation	1,705.43	1,539.08	1,637.82	1,348.68
Highways	19,848.13	22,477.16	19,016.96	17,092.80
Charities	18,329.20	10,114.94	14,965.06	6,236.42
Soldiers' benefits	480.51	—	597.07	—
Schools	20,100.10	17,505.95	15,416.40	16,704.74
Libraries	348.82	296.74	825.60	441.71
Recreation	169.41	159.49	70.18	394.09
Pensions	—	—	—	—
Unclassified	1,510.35	2,219.02	1,078.93	285.90
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>425.96</i>	<i>810.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>144.00</i>	<i>—</i>
Interest	101.25	186.34	107.10	30.86
<i>Loans, general purposes</i>	<i>101.25</i>	<i>186.34</i>	<i>107.10</i>	<i>30.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,131.76	13,887.73	13,633.81	1,111.55
<i>Departmental</i>	<i>5,131.76</i>	<i>13,887.73</i>	<i>13,633.81</i>	<i>1,111.55</i>
General government	—	—	50.00	—
Protection of persons and property	—	—	827.50	611.55
Health and sanitation	—	—	—	—
Highways	5,131.76	6,116.50	12,756.31	500.00
Charities	—	—	—	—
Schools	—	7,771.23	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	12,000.00	15,600.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>600.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	97.76	295.23	401.05	169.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>97.76</i>	<i>295.23</i>	<i>401.05</i>	<i>169.56</i>
Refunds	119.40	188.29	189.57	200.12
Agency, trust, and investment	5,395.52	6,610.66	8,063.72	6,504.41
<i>Taxes and licenses for State</i>	<i>2,481.00</i>	<i>3,135.00</i>	<i>2,970.00</i>	<i>2,977.70</i>
<i>Taxes for county</i>	<i>2,049.44</i>	<i>2,342.27</i>	<i>1,883.04</i>	<i>1,710.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>659.28</i>	<i>940.19</i>	<i>2,887.08</i>	<i>1,240.45</i>
<i>All other</i>	<i>205.80</i>	<i>193.20</i>	<i>323.60</i>	<i>576.00</i>
RECAPITULATION.				
Maintenance and interest	\$68,866.05	\$61,063.09	\$59,775.07	\$48,586.63
Permanent debt (except from sinking funds)	2,000.00	2,000.00	600.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,131.76	13,887.73	13,633.81	1,111.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	10,000.00	15,000.00	25,000.00
Transfers (except to sinking funds) and refunds	217.16	483.52	590.62	369.68
Agency, trust, and investment	5,395.52	6,610.66	8,063.72	6,504.41
Total payments	\$86,610.49	\$94,045.00	\$97,663.22	\$81,572.27
Balance on hand, including funds	21,005.18	22,818.85	18,165.30	18,986.80
GRAND TOTAL	\$107,615.67	\$116,863.85	\$115,828.52	\$100,559.07

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Princeton POPULATION 713	Becket POPULATION 689	Leverett POPULATION 688	Granville POPULATION 668
REVENUE.	\$104,920.45	\$78,195.83	\$54,466.11	\$86,953.62
General	68,704.14	64,274.53	45,173.21	74,350.86
<i>Taxes</i>	43,407.50	38,268.21	21,989.35	50,865.28
Property, poll, and income	42,963.12	36,514.03	21,352.53	49,760.53
Corporation, bank, etc.	444.38	1,754.18	636.82	1,104.75
<i>Licenses and permits</i>	7.00	923.50	—	.50
<i>Fines and forfeits</i>	—	57.40	10.00	—
<i>Grants and gifts</i>	25,289.64	25,025.42	23,173.86	23,485.08
For expenses	25,289.64	25,025.42	23,173.86	23,485.08
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	36,216.31	13,921.30	9,292.90	12,602.76
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,925.73	1,538.41	1,511.41	2,025.46
<i>Departmental</i>	14,891.04	11,158.10	7,297.18	9,953.60
General government	287.45	52.00	3.15	110.05
Protection of persons and property	14.50	30.35	5.40	28.59
Health and sanitation	29.15	—	—	—
Highways	8,975.55	3,889.75	369.75	7,414.55
Charities	4,353.73	6,159.01	6,840.90	2,111.99
Soldiers' benefits	—	—	74.00	—
Schools	1,020.00	1,016.99	—	278.60
Libraries	15.92	—	3.92	3.05
Recreation	—	—	—	—
Unclassified	194.74	10.00	.06	6.77
<i>Public service enterprises</i>	17,213.68	—	—	—
Electric light	17,213.68	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	306.19	504.07	—	—
<i>Interest</i>	879.67	720.72	484.31	623.70
On sinking funds	—	—	—	—
On trust and investment funds	486.90	40.00	76.35	366.17
All other	392.77	680.72	407.96	257.53
NON-REVENUE.	\$49,423.04	\$59,563.55	\$16,200.07	\$41,972.69
Offsets to outlays	6,140.13	3,217.80	3,000.00	7,506.06
<i>Departmental</i>	6,140.13	3,217.80	3,000.00	7,506.06
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	35,200.00	46,555.00	10,000.00	25,000.00
<i>Loans, general purposes</i>	5,200.00	4,000.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	42,550.00	10,000.00	25,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	5.00	—	—
Transfers	758.70	103.55	49.00	1,290.35
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	758.70	103.55	49.00	1,290.35
Refunds	333.86	45.49	154.25	87.01
Agency, trust, and investment	6,990.35	9,641.71	2,996.82	8,089.27
<i>Taxes and licenses for State</i>	3,300.00	1,980.00	1,488.60	4,796.60
<i>Taxes for county</i>	2,180.36	1,425.84	1,229.67	2,989.22
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,138.99	6,047.47	76.95	32.85
<i>All other</i>	371.00	188.40	201.60	270.60
RECAPITULATION.				
Revenue and offsets to outlays	\$111,060.58	\$81,413.63	\$57,466.11	\$94,459.68
Premiums	—	5.00	—	—
Municipal indebtedness	35,200.00	46,550.00	10,000.00	25,000.00
Transfers and refunds	1,092.56	149.04	203.25	1,377.36
Agency, trust, and investment	6,990.35	9,641.71	2,996.82	8,089.27
Total receipts	\$154,343.49	\$137,759.38	\$70,666.18	\$128,926.31
Balance on hand, including funds	12,626.40	8,142.14	4,846.53	19,392.39
GRAND TOTAL	\$166,969.89	\$145,901.52	\$75,512.71	\$148,318.70

Graded According to Population of 1940 — Continued.

PAYMENTS.	Princeton POPULATION 713	Becket POPULATION 689	Leverett POPULATION 688	Granville POPULATION 668
Maintenance	\$85,803.94	\$68,364.95	\$44,345.90	\$73,752.08
<i>Departmental</i>	<i>71,161.03</i>	<i>67,379.03</i>	<i>44,345.90</i>	<i>73,752.08</i>
General government	3,410.14	2,894.83	2,008.03	7,932.87
Protection of persons and property	2,832.95	1,392.57	545.12	2,583.62
Health and sanitation	1,339.24	2,260.50	357.39	756.07
Highways	28,400.77	23,114.07	8,799.96	32,193.35
Charities	9,056.92	19,272.56	14,027.30	6,505.20
Soldiers' benefits	1,128.00	412.18	902.84	—
Schools	22,484.67	17,466.82	16,657.62	22,290.32
Libraries	1,420.39	175.00	388.20	781.83
Recreation	180.27	141.25	51.20	54.79
Pensions	—	—	—	—
Unclassified	907.68	249.25	608.24	654.03
<i>Public service enterprises</i>	<i>14,159.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	14,159.69	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>483.22</i>	<i>985.92</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	407.38	774.71	47.23	441.12
<i>Loans, general purposes</i>	<i>407.38</i>	<i>774.71</i>	<i>47.23</i>	<i>441.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,246.73	9,158.91	4,003.50	13,358.36
<i>Departmental</i>	<i>19,221.03</i>	<i>9,158.91</i>	<i>4,003.50</i>	<i>13,358.36</i>
General government	—	—	—	—
Protection of persons and property	—	4,800.00	—	—
Health and sanitation	—	—	—	—
Highways	13,601.89	4,358.91	4,000.00	13,230.63
Charities	—	—	—	—
Schools	5,619.14	—	3.50	127.73
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,025.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,025.70	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,700.00	45,175.00	10,000.00	28,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,700.00</i>	<i>2,625.00</i>	<i>—</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>42,550.00</i>	<i>10,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	758.70	103.55	49.00	1,290.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>758.70</i>	<i>103.55</i>	<i>49.00</i>	<i>1,290.35</i>
Refunds	333.86	45.49	154.25	87.01
Agency, trust, and investment	7,166.72	9,707.06	3,004.37	9,165.09
<i>Taxes and licenses for State</i>	<i>3,300.00</i>	<i>1,980.00</i>	<i>1,488.60</i>	<i>4,796.60</i>
<i>Taxes for county</i>	<i>2,180.36</i>	<i>1,425.84</i>	<i>1,229.67</i>	<i>2,989.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,291.36</i>	<i>6,111.02</i>	<i>104.30</i>	<i>1,108.67</i>
<i>All other</i>	<i>395.00</i>	<i>190.20</i>	<i>181.80</i>	<i>270.60</i>
RECAPITULATION.				
Maintenance and interest	\$86,211.32	\$69,139.66	\$44,393.13	\$74,193.20
Permanent debt (except from sinking funds)	1,700.00	2,625.00	—	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,246.73	9,158.91	4,003.50	13,358.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	42,550.00	10,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,092.56	149.04	203.25	1,377.36
Agency, trust, and investment	7,166.72	9,707.06	3,004.37	9,165.09
Total payments	\$152,417.33	\$133,329.67	\$61,604.25	\$126,594.01
Balance on hand, including funds	14,552.56	12,571.85	13,908.46	21,724.69
GRAND TOTAL	\$166,969.89	\$145,901.52	\$75,512.71	\$148,318.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Richmond POPULATION 624	Cummington POPULATION 608	Truro POPULATION 585	Eastham POPULATION 582
REVENUE.	\$55,860.69	\$54,072.95	\$51,899.02	\$65,451.06
General	42,555.16	44,336.50	45,464.92	56,913.25
<i>Taxes</i>	<i>24,791.82</i>	<i>18,633.07</i>	<i>32,176.87</i>	<i>36,848.61</i>
Property, poll, and income	24,506.94	18,336.21	31,251.56	36,344.24
Corporation, bank, etc.	284.88	196.86	925.31	504.27
<i>Licenses and permits</i>	<i>11.60</i>	<i>49.50</i>	<i>684.00</i>	<i>417.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>17,746.84</i>	<i>25,753.93</i>	<i>12,574.05</i>	<i>19,647.74</i>
For expenses	17,746.84	25,753.93	12,574.05	19,647.74
For outlays	—	—	—	—
All other	5.00	—	—	—
Commercial	13,305.53	9,736.45	6,434.10	8,537.81
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>1.00</i>	<i>27.60</i>
To meet expenses	—	—	1.00	27.60
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,143.30</i>	<i>1,693.73</i>	<i>3,604.05</i>	<i>1,742.39</i>
<i>Departmental</i>	<i>10,778.88</i>	<i>6,880.64</i>	<i>2,062.08</i>	<i>5,387.68</i>
General government	57.05	98.50	9.15	78.30
Protection of persons and property	7.84	10.37	110.19	37.07
Health and sanitation	—	—	—	51.43
Highways	3,394.90	2,819.51	—	—
Charities	7,308.00	3,781.08	1,707.23	4,461.48
Soldiers' benefits	—	—	192.50	35.00
Schools	—	100.00	—	293.52
Libraries	10.34	70.33	33.50	14.73
Recreation	—	.85	—	—
Unclassified . . . . .	.75	—	9.51	416.15
<i>Public service enterprises</i>	<i>—</i>	<i>540.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	540.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.60</i>	<i>100.00</i>	<i>125.83</i>	<i>—</i>
<i>Interest</i>	<i>379.85</i>	<i>622.08</i>	<i>641.14</i>	<i>1,380.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	35.50	332.74	220.00	825.60
All other	344.35	289.34	421.14	554.64
NON-REVENUE.	\$24,065.77	\$25,483.58	\$12,271.96	\$41,296.56
Offsets to outlays	3,749.64	7,724.50	750.00	6,184.15
<i>Departmental</i>	<i>3,749.64</i>	<i>7,724.50</i>	<i>750.00</i>	<i>6,184.15</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,600.00	13,000.00	45.75	25,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,600.00</i>	<i>13,000.00</i>	<i>—</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>45.75</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	35.50	291.80	134.61	781.16
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	35.50	291.80	134.61	781.16
Refunds	103.07	39.95	109.00	334.35
Agency, trust, and investment	4,577.56	4,427.33	11,232.60	8,996.90
<i>Taxes and licenses for State</i>	<i>2,145.00</i>	<i>1,485.00</i>	<i>4,300.40</i>	<i>3,630.00</i>
<i>Taxes for county</i>	<i>1,544.66</i>	<i>1,887.11</i>	<i>5,239.90</i>	<i>4,269.55</i>
<i>Reimbursements for grade crossings</i>	<i>678.50</i>	<i>825.82</i>	<i>1,422.75</i>	<i>944.35</i>
<i>Sinking and other permanent funds</i>	<i>209.40</i>	<i>229.40</i>	<i>269.55</i>	<i>153.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$59,610.33	\$61,797.45	\$52,649.02	\$71,635.21
Premiums	—	—	—	—
Municipal indebtedness	15,600.00	13,000.00	45.75	25,000.00
Transfers and refunds	138.57	331.75	243.61	1,115.51
Agency, trust, and investment	4,577.56	4,427.33	11,232.60	8,996.90
Total receipts	\$79,926.46	\$79,556.53	\$64,170.98	\$106,747.62
Balance on hand, including funds	1,936.39	11,369.54	13,407.04	8,473.31
GRAND TOTAL	\$81,862.85	\$90,926.07	\$77,578.02	\$115,220.93

Graded According to Population of 1940 — Continued.

PAYMENTS.	Richmond POPULATION 624	Cummington POPULATION 608	Truro POPULATION 585	Eastham POPULATION 582
Maintenance	\$41,897.67	\$51,684.95	\$45,010.33	\$54,614.06
<i>Departmental</i>	<i>41,700.89</i>	<i>51,285.53</i>	<i>44,709.00</i>	<i>54,614.06</i>
General government	2,648.38	1,970.26	4,083.57	5,831.47
Protection of persons and property	509.32	416.04	3,746.12	1,573.16
Health and sanitation	897.60	752.04	2,653.71	1,332.43
Highways	12,448.29	14,564.11	10,379.84	10,322.37
Charities	9,008.96	13,883.53	4,983.07	15,059.24
Soldiers' benefits	995.00	247.15	288.75	380.50
Schools	13,610.90	16,880.17	15,954.86	16,871.39
Libraries	549.61	346.87	1,083.77	766.02
Recreation	30.97	1,538.92	50.02	231.82
Pensions	—	—	—	—
Unclassified	1,001.86	686.44	1,485.29	2,245.66
<i>Public service enterprises</i>	<i>—</i>	<i>148.85</i>	<i>—</i>	<i>—</i>
Electric light	—	148.85	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>196.78</i>	<i>250.57</i>	<i>301.33</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	398.55	57.58	384.60	323.75
<i>Loans, general purposes</i>	<i>398.55</i>	<i>23.98</i>	<i>384.60</i>	<i>323.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>33.60</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,986.82	10,803.44	6,240.14	8,913.41
<i>Departmental</i>	<i>6,986.82</i>	<i>9,998.83</i>	<i>6,240.14</i>	<i>8,913.41</i>
General government	—	52.98	—	434.13
Protection of persons and property	—	225.77	4,059.56	—
Health and sanitation	—	—	—	—
Highways	6,753.60	9,670.08	1,003.99	7,964.90
Charities	—	—	184.93	514.38
Schools	233.22	—	991.66	—
Libraries	—	—	—	—
Recreation	—	50.00	—	—
Unclassified	—	804.61	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>804.61</i>	<i>—</i>	<i>—</i>
Electric light	—	804.61	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,525.00	13,330.00	1,000.00	21,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>330.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,525.00</i>	<i>13,000.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	35.50	291.80	134.61	781.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>35.50</i>	<i>291.80</i>	<i>134.61</i>	<i>781.16</i>
Refunds	103.07	39.95	109.00	334.35
Agency, trust, and investment	3,902.56	4,468.27	11,232.93	9,713.85
<i>Taxes and licenses for State</i>	<i>2,145.00</i>	<i>1,485.00</i>	<i>4,300.40</i>	<i>3,630.00</i>
<i>Taxes for county</i>	<i>1,544.66</i>	<i>1,887.11</i>	<i>5,239.90</i>	<i>4,269.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3.50</i>	<i>866.76</i>	<i>1,423.08</i>	<i>1,661.30</i>
<i>All other</i>	<i>209.40</i>	<i>229.40</i>	<i>269.55</i>	<i>153.00</i>
RECAPITULATION.				
Maintenance and interest	\$42,296.22	\$51,742.53	\$45,394.93	\$54,937.81
Permanent debt (except from sinking funds)	2,000.00	330.00	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,986.82	10,803.44	6,240.14	8,913.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,525.00	13,000.00	—	20,000.00
Transfers (except to sinking funds) and refunds	138.57	331.75	243.61	1,115.51
Agency, trust, and investment	3,902.56	4,468.27	11,232.93	9,713.85
Total payments	\$68,849.17	\$80,675.99	\$64,111.61	\$95,680.58
Balance on hand, including funds	13,013.68	10,250.08	13,466.41	19,540.35
GRAND TOTAL	\$81,862.85	\$90,926.07	\$77,578.02	\$115,220.93

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Pelham POPULATION 568	Plympton POPULATION 532	Phillipston POPULATION 481	Blandford POPULATION 479
REVENUE.	\$34,374.38	\$50,776.78	\$43,325.25	\$73,359.92
General	28,779.14	42,981.44	35,003.58	53,468.02
<i>Taxes</i>	<i>14,446.78</i>	<i>25,943.40</i>	<i>17,130.35</i>	<i>25,807.65</i>
Property, poll, and income	14,191.13	25,275.24	16,980.27	25,509.04
Corporation, bank, etc.	255.65	668.16	149.98	298.61
<i>Licenses and permits</i>	<i>17.00</i>	<i>7.00</i>	<i>136.60</i>	<i>12.50</i>
<i>Fines and forfeits</i>	<i>21.00</i>	—	<i>15.00</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>14,294.36</i>	<i>17,031.04</i>	<i>17,721.83</i>	<i>27,693.87</i>
For expenses	14,294.36	17,031.04	17,696.28	27,593.87
For outlays	—	—	25.55	—
All other	—	—	—	14.00
Commercial	5,595.24	7,795.34	8,321.67	19,891.90
<i>Special assessments</i>	<i>—</i>	<i>108.50</i>	—	—
To meet expenses	—	108.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,067.89</i>	<i>1,265.64</i>	<i>1,013.74</i>	<i>1,360.62</i>
<i>Departmental</i>	<i>4,130.49</i>	<i>5,821.68</i>	<i>6,652.23</i>	<i>6,537.99</i>
General government	19.75	—	58.09	10.30
Protection of persons and property	13.15	6.82	6.06	86.87
Health and sanitation	—	7.15	261.43	—
Highways	86.51	7.00	1,859.31	1,989.90
Charities	3,453.07	4,139.65	4,225.12	3,363.64
Soldiers' benefits	—	727.50	120.00	—
Schools	558.01	928.56	71.60	72.80
Libraries	—	5.00	—	14.48
Recreation	—	—	—	—
Unclassified	—	—	50.62	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,370.89</i>
Electric light	—	—	—	9,210.67
Water	—	—	—	2,660.22
All other	—	—	—	—
<i>Cemeteries</i>	<i>75.27</i>	<i>125.50</i>	<i>28.05</i>	<i>77.00</i>
<i>Interest</i>	<i>321.59</i>	<i>474.02</i>	<i>627.65</i>	<i>1,045.40</i>
On sinking funds	—	—	—	—
On trust and investment funds	228.79	29.98	375.36	509.98
All other	92.80	444.04	252.29	535.42
NON-REVENUE.	\$9,987.93	\$25,516.27	\$23,294.55	\$14,170.54
Offsets to outlays	379.65	—	5,165.78	9,000.00
<i>Departmental</i>	<i>379.65</i>	—	<i>5,165.78</i>	<i>9,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	4,500.00	21,000.00	10,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,500.00</i>	<i>21,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	490.56	315.00	499.59	803.19
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	490.56	315.00	499.59	803.19
Refunds	168.10	5.34	57.57	229.50
Agency, trust, and investment	4,449.62	4,195.93	7,571.61	4,137.85
<i>Taxes and licenses for State</i>	<i>1,819.40</i>	<i>1,980.00</i>	<i>990.00</i>	<i>2,310.58</i>
<i>Taxes for county</i>	<i>2,075.82</i>	<i>1,485.48</i>	<i>792.86</i>	<i>1,443.07</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>379.80</i>	<i>523.78</i>	<i>5,577.55</i>	<i>132.00</i>
All other	174.60	206.67	211.20	252.20
RECAPITULATION.				
Revenue and offsets to outlays	\$34,754.03	\$50,776.78	\$48,491.03	\$82,359.92
Premiums	—	—	—	—
Municipal indebtedness	4,500.00	21,000.00	10,000.00	—
Transfers and refunds	658.66	320.34	557.16	1,032.69
Agency, trust, and investment	4,449.62	4,195.93	7,571.61	4,137.85
Total receipts	\$44,362.31	\$76,293.05	\$66,619.80	\$87,530.46
Balance on hand, including funds	9,876.06	8,432.82	9,238.24	12,454.82
GRAND TOTAL	\$54,238.37	\$84,775.87	\$75,858.04	\$99,985.28

Graded According to Population of 1940 — Continued.

PAYMENTS.	Pelham POPULATION 568	Plympton POPULATION 532	Phillipston POPULATION 481	Blandford POPULATION 479
Maintenance	\$32,476.90	\$41,340.71	\$38,059.24	\$58,775.30
<i>Departmental</i>	<i>32,214.07</i>	<i>41,140.69</i>	<i>37,972.89</i>	<i>50,319.16</i>
General government	1,282.75	2,473.59	2,987.70	4,583.39
Protection of persons and property	777.26	1,580.64	427.41	1,072.10
Health and sanitation	224.00	1,175.00	1,815.27	370.20
Highways	5,707.32	8,052.85	12,723.18	16,693.38
Charities	8,340.92	13,775.48	9,039.67	9,217.66
Soldiers' benefits	—	668.50	300.00	\$17.85
Schools	15,393.58	12,640.82	9,355.94	16,309.57
Libraries	146.71	358.56	395.40	597.07
Recreation	28.58	145.69	19.06	116.08
Pensions	—	—	—	—
Unclassified	312.95	269.56	909.26	541.86
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,905.66</i>
Electric light	—	—	—	6,046.30
Water	—	—	—	1,859.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>262.83</i>	<i>200.02</i>	<i>86.35</i>	<i>536.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14.45</i>
Interest	38.25	417.54	300.76	546.25
<i>Loans, general purposes</i>	<i>38.25</i>	<i>417.54</i>	<i>300.76</i>	<i>60.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>486.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	954.41	2,055.50	8,024.27	10,358.91
<i>Departmental</i>	<i>940.71</i>	<i>1,875.00</i>	<i>8,024.27</i>	<i>8,512.31</i>
General government	—	—	—	105.30
Protection of persons and property	—	—	50.00	—
Health and sanitation	—	—	—	—
Highways	876.27	300.00	7,974.27	8,382.01
Charities	—	—	—	—
Schools	64.44	1,575.00	—	—
Libraries	—	—	—	25.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,846.60</i>
Electric light	—	—	—	1,846.60
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>13.70</i>	<i>180.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,000.00	23,500.00	10,650.00	3,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,500.00</i>	<i>650.00</i>	<i>3,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>22,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	490.56	315.00	499.59	803.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>490.56</i>	<i>315.00</i>	<i>499.59</i>	<i>803.19</i>
Refunds	168.10	5.34	57.57	229.50
Agency, trust, and investment	4,887.85	4,510.91	7,534.89	4,606.69
<i>Taxes and licenses for State</i>	<i>1,819.40</i>	<i>1,980.00</i>	<i>990.00</i>	<i>2,310.58</i>
<i>Taxes for county</i>	<i>2,075.82</i>	<i>1,485.48</i>	<i>792.86</i>	<i>1,443.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>818.03</i>	<i>838.76</i>	<i>5,540.83</i>	<i>600.84</i>
<i>All other</i>	<i>174.60</i>	<i>206.67</i>	<i>211.20</i>	<i>252.20</i>
RECAPITULATION.				
Maintenance and interest	\$32,515.15	\$41,758.25	\$38,360.00	\$59,321.55
Permanent debt (except from sinking funds)	—	1,500.00	650.00	3,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	954.41	2,055.50	8,024.27	10,358.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	22,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	658.66	320.34	557.16	1,032.69
Agency, trust, and investment	4,887.85	4,510.91	7,534.89	4,606.69
Total payments	\$42,016.07	\$72,145.00	\$65,126.32	\$78,419.84
Balance on hand, including funds	12,222.30	12,630.87	10,731.72	21,565.44
GRAND TOTAL	\$54,238.37	\$84,775.87	\$75,858.04	\$99,985.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Worthington POPULATION 471	Egremont POPULATION 463	Dunstable POPULATION 447	Warwick POPULATION 444
REVENUE.	\$58,573.57	\$40,540.06	\$41,971.96	\$45,091.25
General	48,918.01	31,444.35	33,826.98	36,943.38
<i>Taxes</i>	<i>19,067.71</i>	<i>17,160.85</i>	<i>14,672.14</i>	<i>14,839.48</i>
Property, poll, and income	18,798.60	16,495.37	14,522.80	14,690.68
Corporation, bank, etc.	269.11	655.48	149.34	148.80
<i>Licenses and permits</i>	<i>117.50</i>	<i>881.50</i>	<i>13.50</i>	<i>407.00</i>
<i>Fines and forfeits</i>	<i>10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>29,732.70</i>	<i>13,412.00</i>	<i>19,141.34</i>	<i>21,696.90</i>
For expenses	27,417.70	13,412.00	19,141.34	21,696.90
For outlays	2,315.00	—	—	—
All other	—	—	—	—
Commercial	9,655.56	9,095.71	8,144.98	8,147.87
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>62.02</i>	<i>—</i>
To meet expenses	—	—	62.02	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,610.79</i>	<i>2,013.12</i>	<i>1,048.50</i>	<i>801.57</i>
<i>Departmental</i>	<i>7,374.19</i>	<i>7,017.04</i>	<i>5,128.42</i>	<i>6,652.00</i>
General government	—	1.75	125.35	33.50
Protection of persons and property	—	6.63	27.00	18.89
Health and sanitation	—	—	56.74	—
Highways	2,444.32	2,927.42	3,373.55	4,249.03
Charities	4,896.12	4,071.17	1,402.21	2,334.99
Soldiers' benefits	—	—	—	—
Schools	33.75	—	141.22	—
Libraries	—	7.32	1.35	3.50
Recreation	—	—	—	—
Unclassified	—	2.75	1.00	12.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>677.41</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	677.41	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>10.00</i>	<i>—</i>	<i>310.79</i>	<i>91.20</i>
<i>Interest</i>	<i>660.58</i>	<i>65.55</i>	<i>917.84</i>	<i>603.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	277.44	—	741.14	313.83
All other	383.14	65.55	176.70	289.27
NON-REVENUE.	\$34,120.57	\$9,063.38	\$48,356.25	\$12,261.45
Offsets to outlays	5,497.11	4,274.39	1,500.00	3,574.92
<i>Departmental</i>	<i>5,497.11</i>	<i>4,274.39</i>	<i>1,500.00</i>	<i>3,574.92</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	—	10,000.00	6,000.00
<i>Loans, general purposes</i>	<i>17,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	881.42	—	—	242.62
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	881.42	—	—	242.62
Refunds	455.20	66.73	70.37	34.18
Agency, trust, and investment	5,286.84	4,722.26	36,785.88	2,409.73
<i>Taxes and licenses for State</i>	<i>1,980.00</i>	<i>2,646.40</i>	<i>1,157.80</i>	<i>990.00</i>
<i>Taxes for county</i>	<i>2,264.53</i>	<i>1,901.12</i>	<i>760.34</i>	<i>819.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>882.11</i>	<i>70.34</i>	<i>54,651.74</i>	<i>407.35</i>
All other	160.20	104.40	216.00	192.60
RECAPITULATION.				
Revenue and offsets to outlays	\$64,070.68	\$44,814.45	\$43,471.96	\$48,666.17
Premiums	—	—	—	—
Municipal indebtedness	22,000.00	—	10,000.00	6,000.00
Transfers and refunds	1,336.62	66.73	70.37	276.80
Agency, trust, and investment	5,286.84	4,722.26	36,785.88	2,409.73
Total receipts	\$92,694.14	\$49,603.44	\$90,328.21	\$57,352.70
Balance on hand, including funds	12,251.80	12,132.94	15,234.14	9,113.47
GRAND TOTAL	\$104,945.94	\$61,736.38	\$105,612.35	\$66,466.17

Graded According to Population of 1940 — Continued.

PAYMENTS.	Worthington POPULATION 471	Egremont POPULATION 463	Dunstable POPULATION 447	Warwick POPULATION 444
Maintenance	\$49,171.88	\$39,218.04	\$39,536.52	\$40,898.38
<i>Departmental</i>	<i>48,975.88</i>	<i>39,158.04</i>	<i>38,609.59</i>	<i>40,689.37</i>
General government	1,959.15	1,998.24	2,236.85	2,484.02
Protection of persons and property	487.50	709.22	1,131.79	709.75
Health and sanitation	386.40	562.01	851.21	292.40
Highways	18,753.38	14,498.05	12,024.27	15,810.54
Charities	11,237.43	9,973.87	4,087.72	7,426.30
Soldiers' benefits	—	705.00	716.00	—
Schools	15,575.09	10,030.23	16,332.22	12,093.29
Libraries	126.55	174.08	760.75	654.79
Recreation	34.39	35.76	165.25	117.87
Pensions	—	—	—	—
Unclassified	415.99	471.58	303.53	1,000.41
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>466.26</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	456.26	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>196.00</i>	<i>60.00</i>	<i>470.67</i>	<i>309.01</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	61.35	—	187.50	25.00
<i>Loans, general purposes</i>	<i>61.35</i>	<i>—</i>	<i>100.00</i>	<i>25.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>87.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	28,660.48	6,049.34	3,306.79	5,853.34
<i>Departmental</i>	<i>28,660.48</i>	<i>6,049.34</i>	<i>3,306.79</i>	<i>5,853.34</i>
General government	—	—	375.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	9,393.50	6,049.34	2,693.04	5,853.34
Charities	—	—	—	—
Schools	19,266.98	—	—	—
Libraries	—	—	238.75	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,000.00	—	10,250.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>—</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	881.42	—	—	242.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>881.42</i>	<i>—</i>	<i>—</i>	<i>242.62</i>
Refunds	455.20	66.73	70.37	34.18
Agency, trust, and investment	4,720.56	4,720.46	36,415.00	4,089.14
<i>Taxes and licenses for State</i>	<i>1,980.00</i>	<i>2,646.40</i>	<i>1,157.80</i>	<i>990.00</i>
<i>Taxes for county</i>	<i>2,264.53</i>	<i>1,901.12</i>	<i>760.34</i>	<i>819.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>341.03</i>	<i>70.34</i>	<i>34,280.86</i>	<i>2,088.56</i>
<i>All other</i>	<i>135.00</i>	<i>102.60</i>	<i>216.00</i>	<i>190.80</i>
RECAPITULATION.				
Maintenance and interest	\$49,233.23	\$39,218.04	\$39,724.02	\$40,923.38
Permanent debt (except from sinking funds)	—	—	250.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,660.48	6,049.34	3,306.79	5,853.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	—	10,000.00	6,000.00
Transfers (except to sinking funds) and refunds	1,336.62	66.73	70.37	276.80
Agency, trust, and investment	4,720.56	4,720.46	36,415.00	4,089.14
Total payments	\$91,950.89	\$50,054.57	\$89,766.18	\$57,142.66
Balance on hand, including funds	12,995.05	11,681.81	15,846.17	9,323.51
GRAND TOTAL	\$104,945.94	\$61,736.38	\$105,612.35	\$66,466.17

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	New Braintree POPULATION 439	Mashpee POPULATION 434	Oakham POPULATION 423	Chesterfield POPULATION 422
REVENUE.	\$40,619.11	\$59,437.79	\$46,056.92	\$56,345.80
General	32,358.67	51,443.02	35,665.75	47,309.55
<i>Taxes</i>	<i>17,214.90</i>	<i>34,434.61</i>	<i>16,887.63</i>	<i>23,140.72</i>
Property, poll, and income	16,996.49	34,104.88	15,730.52	22,915.86
Corporation, bank, etc.	218.41	329.63	157.11	224.86
<i>Licenses and permits</i>	<i>3.00</i>	<i>1,122.00</i>	<i>3.00</i>	<i>9.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>170.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>16,140.77</i>	<i>15,716.61</i>	<i>19,775.12</i>	<i>24,159.88</i>
For expenses	15,140.77	15,716.51	19,775.12	24,159.83
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	8,260.44	7,994.77	10,391.17	9,036.25
<i>Special assessments</i>	<i>—</i>	<i>53.80</i>	<i>—</i>	<i>—</i>
To meet expenses	—	53.30	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,143.66</i>	<i>1,088.62</i>	<i>1,377.77</i>	<i>801.33</i>
<i>Departmental</i>	<i>6,517.38</i>	<i>4,229.10</i>	<i>8,221.33</i>	<i>7,062.28</i>
General government	53.05	1.00	49.05	55.25
Protection of persons and property	3.31	5.96	2.00	12.32
Health and sanitation	54.00	—	—	—
Highways	4,418.16	611.25	6,140.38	3,387.93
Charities	1,352.16	3,610.89	1,830.29	3,561.78
Soldiers' benefits	—	—	—	—
Schools	634.64	—	190.92	45.00
Libraries	2.06	—	8.69	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	6.00	—	202.20	—
Interest	593.40	2,623.85	589.87	1,172.64
On sinking funds	—	—	—	—
On trust and investment funds	212.50	1,729.23	383.72	736.30
All other	380.90	894.62	206.15	436.34
NON-REVENUE.	\$17,306.65	\$48,596.63	\$11,296.85	\$20,596.81
Offsets to outlays	1,382.85	910.87	7,811.33	6,246.89
<i>Departmental</i>	<i>1,382.85</i>	<i>910.87</i>	<i>7,811.33</i>	<i>6,246.89</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Cemeteries	—	—	—	—
Municipal indebtedness	12,000.00	39,995.47	—	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,445.47</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>37,050.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Premiums	—	—	—	—
Transfers	212.50	1,729.23	571.39	475.52
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	212.50	1,729.23	571.39	475.52
Refunds	70.18	284.50	101.46	315.37
Agency, trust, and investment	3,641.12	5,676.56	2,812.67	3,559.03
<i>Taxes and licenses for State</i>	<i>1,654.00</i>	<i>2,314.34</i>	<i>1,155.00</i>	<i>1,488.60</i>
<i>Taxes for county</i>	<i>1,090.18</i>	<i>2,911.06</i>	<i>693.75</i>	<i>1,693.40</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>662.34</i>	<i>316.77</i>	<i>663.52</i>	<i>273.08</i>
All other	234.60	134.40	300.40	99.00
RECAPITULATION.				
Revenue and offsets to outlays	\$42,001.96	\$60,348.66	\$53,868.25	\$62,592.69
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	39,995.47	—	10,000.00
Transfers and refunds	282.68	2,013.73	672.85	790.89
Agency, trust, and investment	3,641.12	5,676.56	2,812.67	3,559.03
Total receipts	\$57,925.76	\$108,034.42	\$57,353.77	\$76,942.61
Balance on hand, including funds	678.74	1,552.51	12,339.80	7,729.87
GRAND TOTAL	\$58,604.50	\$109,586.93	\$69,693.57	\$84,671.98

Graded According to Population of 1940 — Continued.

PAYMENTS.	New Braintree POPULATION 439	Mashpee POPULATION 434	Oakham POPULATION 423	Chesterfield POPULATION 422
Maintenance	\$35,156.33	\$53,026.05	\$39,897.68	\$44,943.52
<i>Departmental</i>	<i>34,013.05</i>	<i>52,713.26</i>	<i>39,557.62</i>	<i>44,350.54</i>
General government	1,741.21	7,551.97	1,497.90	2,836.35
Protection of persons and property	680.89	1,989.55	868.98	518.15
Health and sanitation	555.19	1,126.22	420.95	1,139.10
Highways	16,413.56	8,498.09	17,653.50	16,580.68
Charities	3,848.21	15,560.45	6,365.02	10,208.18
Soldiers' benefits	—	1,085.80	—	—
Schools	9,952.47	15,336.95	11,358.23	12,900.21
Libraries	150.73	232.95	726.92	211.61
Recreation	22.63	197.74	115.66	22.63
Pensions	—	—	—	—
Unclassified	648.16	1,133.54	550.46	433.63
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,143.28</i>	<i>300.00</i>	<i>340.06</i>	<i>92.98</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>112.79</i>	<i>—</i>	<i>—</i>
Interest	501.66	1,205.97	—	64.38
<i>Loans, general purposes</i>	<i>501.66</i>	<i>1,205.97</i>	<i>—</i>	<i>64.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,460.81	3,045.05	10,561.06	12,351.71
<i>Departmental</i>	<i>3,460.81</i>	<i>3,045.05</i>	<i>10,561.06</i>	<i>12,351.71</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,211.46	2,686.15	10,561.06	10,797.32
Charities	—	—	—	—
Schools	—	358.90	—	—
Libraries	125.35	—	—	—
Recreation	—	—	—	—
Unclassified	124.00	—	—	1,554.39
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,200.00	39,410.85	—	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,200.00</i>	<i>2,810.85</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>35,100.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	212.50	1,729.23	571.39	475.52
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>212.50</i>	<i>1,729.23</i>	<i>571.39</i>	<i>475.52</i>
Refunds	70.18	284.50	101.46	315.37
Agency, trust, and investment	3,641.12	5,676.56	2,670.96	3,809.79
<i>Taxes and licenses for State</i>	<i>1,654.00</i>	<i>2,314.34</i>	<i>1,155.00</i>	<i>1,488.60</i>
<i>Taxes for county</i>	<i>1,090.18</i>	<i>2,911.05</i>	<i>693.75</i>	<i>1,698.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>662.34</i>	<i>316.77</i>	<i>521.81</i>	<i>523.79</i>
<i>All other</i>	<i>234.60</i>	<i>134.40</i>	<i>300.40</i>	<i>99.00</i>

RECAPITULATION.

Maintenance and interest	\$35,657.99	\$54,232.02	\$39,897.68	\$45,007.90
Permanent debt (except from sinking funds)	2,200.00	2,810.85	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,460.81	3,045.05	10,561.06	12,351.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	1,500.00	—	—
Temporary loans	12,000.00	35,100.00	—	10,000.00
Transfers (except to sinking funds) and refunds	282.68	2,013.73	672.85	790.89
Agency, trust, and investment	3,641.12	5,676.56	2,670.96	3,809.79
Total payments	\$57,242.60	\$104,378.21	\$53,802.55	\$71,960.29
<i>Balance on hand, including funds</i>	<i>1,361.90</i>	<i>5,208.72</i>	<i>15,891.02</i>	<i>12,711.69</i>
GRAND TOTAL	\$58,604.50	\$109,586.93	\$69,693.57	\$84,671.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Florida POPULATION 421	Sandisfield POPULATION 421	Westhampton POPULATION 403	Wendell POPULATION 391
REVENUE.	\$62,308.42	\$55,801.41	\$38,835.71	\$37,283.25
General	56,753.00	50,998.49	33,320.15	27,299.45
<i>Taxes</i>	<i>41,168.63</i>	<i>21,891.98</i>	<i>14,339.86</i>	<i>8,796.24</i>
Property, poll, and income	40,642.58	21,652.43	14,211.89	8,300.21
Corporation, bank, etc.	526.05	239.55	127.97	496.03
<i>Licenses and permits</i>	<i>1,018.50</i>	<i>1,293.50</i>	<i>6.00</i>	<i>14.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>112.00</i>	<i>10.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>14,565.87</i>	<i>27,701.01</i>	<i>18,964.29</i>	<i>18,489.21</i>
For expenses	14,565.87	27,701.01	18,964.29	18,489.21
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,555.42	4,802.92	5,515.56	9,983.80
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>925.46</i>	<i>1,302.28</i>	<i>769.87</i>	<i>474.29</i>
<i>Departmental</i>	<i>4,468.44</i>	<i>3,121.21</i>	<i>4,382.12</i>	<i>9,304.86</i>
General government	37.06	23.50	10.60	116.80
Protection of persons and property	7.38	56.00	—	11.46
Health and sanitation	—	—	—	—
Highways	2,397.44	1,593.33	2,305.00	2,212.25
Charities	1,976.43	1,448.36	1,622.12	5,912.54
Soldiers' benefits	—	—	—	29.00
Schools	50.00	—	442.90	297.22
Libraries . . . . .	.13	—	—	1.65
Recreation	—	—	—	—
Unclassified	—	.02	1.50	723.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>151.52</i>	<i>379.43</i>	<i>363.57</i>	<i>204.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	11.41	68.57	124.33
All other	151.52	368.02	295.00	80.32
NON-REVENUE.	\$53,052.72	\$16,496.21	\$6,980.41	\$5,475.56
Offsets to outlays	5,999.87	6,850.16	4,193.95	732.20
<i>Departmental</i>	<i>5,999.87</i>	<i>6,850.16</i>	<i>4,193.95</i>	<i>732.20</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,500.00	6,000.00	—	3,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,500.00</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	73.79	67.94	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	73.79	67.94	—
Refunds	167.55	106.44	30.93	36.35
Agency, trust, and investment	6,385.30	3,465.82	2,687.59	1,707.01
<i>Taxes and licenses for State</i>	<i>3,638.80</i>	<i>1,815.00</i>	<i>992.40</i>	<i>827.00</i>
<i>Taxes for county</i>	<i>2,614.04</i>	<i>1,425.84</i>	<i>1,509.69</i>	<i>683.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4.66</i>	<i>62.38</i>	<i>72.10</i>	<i>25.86</i>
All other	127.80	162.60	113.40	171.00
RECAPITULATION.				
Revenue and offsets to outlays	\$68,308.29	\$62,651.57	\$43,029.66	\$38,015.45
Premiums	—	—	—	—
Municipal indebtedness	40,500.00	6,000.00	—	3,000.00
Transfers and refunds	167.55	180.23	98.87	36.35
Agency, trust, and investment	6,385.30	3,465.82	2,687.59	1,707.01
Total receipts	\$115,361.14	\$72,297.62	\$45,816.12	\$42,758.81
<i>Balance on hand, including funds</i>	<i>10,306.41</i>	<i>3,399.63</i>	<i>14,825.48</i>	<i>23,108.73</i>
GRAND TOTAL	\$125,667.55	\$75,697.25	\$60,641.60	\$65,867.54

Graded According to Population of 1940 — Continued.

PAYMENTS.	Florida POPULATION 421	Sandisfield POPULATION 421	Westhampton POPULATION 403	Wendell POPULATION 391
Maintenance	\$47,144.57	\$45,131.43	\$31,423.34	\$39,240.34
<i>Departmental</i>	<i>46,944.62</i>	<i>45,052.83</i>	<i>31,423.34</i>	<i>39,187.94</i>
General government	3,320.13	2,447.79	1,001.59	2,943.08
Protection of persons and property	275.35	469.64	217.37	500.35
Health and sanitation	238.22	694.50	372.22	445.14
Highways	22,646.42	20,671.39	12,363.23	11,304.68
Charities	4,419.22	5,067.68	5,039.46	12,833.67
Soldiers' benefits	25.00	—	2.00	41.80
Schools	15,265.72	14,856.25	11,940.28	9,896.92
Libraries	239.17	191.07	166.85	243.31
Recreation	40.49	25.01	17.87	15.48
Pensions	—	—	—	—
Unclassified	474.90	629.00	302.47	963.51
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6.00
<i>Cemeteries</i>	<i>199.95</i>	<i>79.10</i>	<i>—</i>	<i>46.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	167.89	97.33	—	41.26
<i>Loans, general purposes</i>	<i>167.89</i>	<i>97.33</i>	<i>—</i>	<i>41.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,358.21	11,015.60	6,695.38	4,526.34
<i>Departmental</i>	<i>20,358.21</i>	<i>11,015.60</i>	<i>6,695.38</i>	<i>4,526.34</i>
General government	—	—	—	—
Protection of persons and property	—	—	75.28	—
Health and sanitation	—	—	—	—
Highways	20,354.66	10,835.60	6,266.54	4,345.82
Charities	—	—	—	—
Schools	3.55	180.00	353.56	29.43
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	151.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,500.00	6,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,500.00</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	73.79	67.94	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>67.94</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>73.79</i>	<i>67.94</i>	<i>—</i>
Refunds	167.55	106.44	30.93	36.35
Agency, trust, and investment	6,385.30	3,403.44	2,759.44	1,834.94
<i>Taxes and licenses for State</i>	<i>3,638.80</i>	<i>1,815.00</i>	<i>992.40</i>	<i>827.00</i>
<i>Taxes for county</i>	<i>2,614.04</i>	<i>1,425.84</i>	<i>1,509.69</i>	<i>683.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4.66</i>	<i>—</i>	<i>143.95</i>	<i>150.19</i>
<i>All other</i>	<i>127.80</i>	<i>162.60</i>	<i>113.40</i>	<i>174.60</i>
RECAPITULATION.				
Maintenance and interest	\$47,312.46	\$45,228.76	\$31,423.34	\$39,281.60
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,358.21	11,015.60	6,695.38	4,526.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,500.00	6,000.00	—	—
Transfers (except to sinking funds) and refunds	167.55	180.23	98.87	36.35
Agency, trust, and investment	6,385.30	3,403.44	2,759.44	1,834.94
Total payments	\$114,723.52	\$65,828.03	\$40,977.03	\$45,679.23
Balance on hand, including funds	10,944.03	9,869.22	19,664.57	20,188.31
GRAND TOTAL	\$125,667.55	\$75,697.25	\$60,641.60	\$65,867.54

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 376	Wales POPULATION 367	Otis POPULATION 364	Heath POPULATION 359
REVENUE.	\$25,905.65	\$35,314.84	\$48,234.01	\$45,661.68
General	21,163.38	27,585.69	40,730.92	38,674.86
<i>Taxes</i>	<i>8,211.01</i>	<i>13,621.01</i>	<i>22,163.81</i>	<i>16,570.85</i>
Property, poll, and income	8,080.64	13,024.47	21,906.09	16,397.09
Corporation, bank, etc	130.37	596.54	257.72	173.76
<i>Licenses and permits</i>	<i>1.00</i>	<i>235.00</i>	<i>938.75</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>27.55</i>	<i>21.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>12,951.37</i>	<i>13,702.13</i>	<i>17,607.36</i>	<i>22,104.01</i>
For expenses	12,951.37	13,702.13	17,607.36	22,104.01
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,742.27	7,729.15	7,503.09	6,986.82
<i>Special assessments</i>	<i>209.04</i>	<i>—</i>	<i>3.15</i>	<i>—</i>
To meet expenses	209.04	—	3.15	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,107.02</i>	<i>793.50</i>	<i>1,096.91</i>	<i>419.57</i>
<i>Departmental</i>	<i>2,736.24</i>	<i>6,580.26</i>	<i>5,896.01</i>	<i>6,235.84</i>
General government	74.45	—	24.00	28.80
Protection of persons and property	2.53	23.95	19.55	41.48
Health and sanitation	—	—	—	—
Highways	1,605.00	1,293.63	1,828.50	3,096.10
Charities	1,039.76	4,362.40	3,828.52	2,067.76
Soldiers' benefits	—	—	—	—
Schools	—	578.30	161.00	1,001.70
Libraries	14.50	1.98	—	—
Recreation	—	—	—	—
Unclassified	—	120.00	34.44	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>54.28</i>	<i>249.26</i>	<i>27.00</i>	<i>—</i>
<i>Interest</i>	<i>635.69</i>	<i>306.13</i>	<i>480.02</i>	<i>331.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	308.20	179.89	29.03	82.10
All other	327.49	126.24	450.99	249.31
NON-REVENUE.	\$6,550.59	\$12,513.99	\$7,129.07	\$9,377.69
Offsets to outlays	—	—	3,250.00	3,000.00
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>3,250.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,000.00	10,000.00	—	4,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	305.16	127.50	10.00	225.75
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>305.16</i>	<i>127.50</i>	<i>10.00</i>	<i>225.75</i>
Refunds	74.25	85.44	380.23	6.61
Agency, trust, and investment	2,171.18	2,301.05	3,488.84	2,145.33
<i>Taxes and licenses for State</i>	<i>990.00</i>	<i>992.40</i>	<i>1,519.40</i>	<i>992.40</i>
<i>Taxes for county</i>	<i>665.30</i>	<i>618.46</i>	<i>1,307.02</i>	<i>819.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>353.28</i>	<i>555.19</i>	<i>220.62</i>	<i>225.75</i>
<i>All other</i>	<i>162.60</i>	<i>156.00</i>	<i>141.80</i>	<i>107.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$25,905.65	\$35,314.84	\$51,484.01	\$48,661.68
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	10,000.00	—	4,000.00
Transfers and refunds	379.41	212.94	390.23	232.36
Agency, trust, and investment	2,171.18	2,301.05	3,488.84	2,145.33
Total receipts	\$32,456.24	\$47,828.83	\$55,363.08	\$55,039.37
Balance on hand, including funds	4,410.13	2,300.11	7,034.53	11,171.48
GRAND TOTAL	\$36,866.37	\$50,128.94	\$62,397.61	\$66,210.85

Graded According to Population of 1940 — Continued.

PAYMENTS.	Roxborough POPULATION 376	Wales POPULATION 367	Otis POPULATION 364	Heath POPULATION 359
Maintenance	\$25,223.32	\$28,784.41	\$42,186.26	\$39,663.89
<i>Departmental</i>	<i>25,049.90</i>	<i>28,512.31</i>	<i>41,683.36</i>	<i>39,583.89</i>
General government	1,123.69	1,482.78	2,075.42	1,396.96
Protection of persons and property	791.18	425.25	242.30	371.35
Health and sanitation	474.18	308.56	1,396.50	236.50
Highways	7,750.36	7,320.69	14,596.59	15,738.84
Charities	3,098.82	8,449.44	11,525.83	6,607.91
Soldiers' benefits	265.00	—	—	—
Schools	10,858.44	9,694.99	11,220.08	14,102.82
Libraries	272.33	282.05	197.61	310.79
Recreation	16.67	89.98	22.63	47.73
Pensions	—	—	—	—
Unclassified	399.23	458.57	406.40	770.99
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>173.42</i>	<i>272.10</i>	<i>502.90</i>	<i>80.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8.41	256.33	18.33	38.33
<i>Loans, general purposes</i>	<i>8.41</i>	<i>256.33</i>	<i>18.33</i>	<i>38.33</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,165.00	237.27	4,500.00	4,000.29
<i>Departmental</i>	<i>1,165.00</i>	<i>237.27</i>	<i>4,500.00</i>	<i>4,000.29</i>
General government	—	—	—	—
Protection of persons and property	1,165.00	—	—	—
Health and sanitation	—	—	—	—
Highways	—	118.22	4,500.00	4,000.29
Charities	—	—	—	—
Schools	—	119.05	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,000.00	10,800.00	1,000.00	5,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>800.00</i>	<i>1,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	305.16	127.50	10.00	225.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>305.16</i>	<i>127.50</i>	<i>10.00</i>	<i>225.75</i>
Refunds	74.25	85.44	380.23	6.61
Agency, trust, and investment	2,172.42	2,356.44	3,507.87	2,001.68
<i>Taxes and licenses for State</i>	<i>990.00</i>	<i>992.40</i>	<i>1,819.40</i>	<i>992.40</i>
<i>Taxes for county</i>	<i>665.80</i>	<i>618.46</i>	<i>1,307.02</i>	<i>819.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>356.32</i>	<i>607.58</i>	<i>239.65</i>	<i>82.10</i>
<i>All other</i>	<i>160.80</i>	<i>188.00</i>	<i>141.80</i>	<i>107.40</i>
RECAPITULATION.				
Maintenance and interest	\$25,231.73	\$29,040.74	\$42,204.59	\$39,702.22
Permanent debt (except from sinking funds)	—	800.00	1,000.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,165.00	237.27	4,500.00	4,000.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	10,000.00	—	4,000.00
Transfers (except to sinking funds) and refunds	379.41	212.94	390.23	232.36
Agency, trust, and investment	2,172.42	2,356.44	3,507.87	2,001.68
Total payments	\$32,948.56	\$42,647.39	\$51,602.69	\$51,436.55
<i>Balance on hand, including funds</i>	<i>3,917.81</i>	<i>7,481.55</i>	<i>10,794.92</i>	<i>14,774.80</i>
GRAND TOTAL	\$36,866.37	\$50,128.94	\$62,397.61	\$66,210.85

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 357	Hancock POPULATION 332	Monterey POPULATION 320	Windsor POPULATION 314
REVENUE.	\$53,275.97	\$28,873.89	\$34,265.95	\$44,186.74
General	42,535.72	24,017.80	29,028.20	36,181.56
<i>Taxes</i>	<i>19,685.27</i>	<i>11,719.91</i>	<i>16,278.79</i>	<i>13,987.09</i>
Property, poll, and income	19,537.47	11,561.28	15,705.40	13,816.45
Corporation, bank, etc.	147.80	158.63	573.39	170.64
<i>Licenses and permits</i>	<i>12.60</i>	<i>6.50</i>	<i>61.00</i>	<i>333.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>135.00</i>	<i>10.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>22,837.95</i>	<i>12,156.39</i>	<i>12,631.66</i>	<i>21,861.47</i>
For expenses	22,837.95	12,156.39	12,631.66	21,861.47
For outlays	—	—	46.75	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	10,740.25	4,856.09	5,237.75	8,005.18
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>673.36</i>	<i>1,174.04</i>	<i>1,272.61</i>	<i>938.61</i>
Departmental	9,776.43	3,503.38	3,729.20	6,520.64
General government	41.60	—	60.80	40.85
Protection of persons and property	21.11	14.97	6.32	7.03
Health and sanitation	—	—	—	75.00
Highways	1,604.86	700.00	2,149.20	4,175.12
Charities	3,162.48	2,788.41	1,474.80	2,218.93
Soldiers' benefits	175.00	—	—	—
Schools	4,646.46	—	—	—
Libraries	2.63	—	38.08	—
Recreation	—	—	—	—
Unclassified	122.29	—	—	3.71
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	171.66	43.20	40.00	31.50
Interest	118.80	135.47	195.94	514.43
On sinking funds	—	—	—	—
On trust and investment funds	6.99	34.42	20.14	458.59
All other	111.81	101.05	175.80	55.84
NON-REVENUE.	\$19,780.46	\$7,345.97	\$17,867.58	\$11,275.21
Offsets to outlays	3,000.00	999.94	3,999.71	4,499.62
<i>Departmental</i>	<i>3,000.00</i>	<i>999.94</i>	<i>3,999.71</i>	<i>4,499.62</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,000.00	4,000.00	10,000.00	3,000.00
<i>Loans, general purposes</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	74.45	—	558.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>74.45</i>	<i>—</i>	<i>558.40</i>
Refunds	309.39	34.13	48.21	266.34
Agency, trust, and investment	2,471.07	2,237.45	3,819.66	2,950.85
<i>Taxes and licenses for State</i>	<i>990.00</i>	<i>1,157.80</i>	<i>2,150.20</i>	<i>1,323.20</i>
<i>Taxes for county</i>	<i>819.78</i>	<i>831.74</i>	<i>1,544.66</i>	<i>950.56</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>564.09</i>	<i>96.11</i>	<i>—</i>	<i>533.09</i>
<i>All other</i>	<i>97.20</i>	<i>151.80</i>	<i>124.80</i>	<i>144.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$56,275.97	\$29,873.83	\$38,265.66	\$48,686.36
Premiums	—	—	—	—
Municipal indebtedness	14,000.00	4,000.00	10,000.00	3,000.00
Transfers and refunds	309.39	108.58	48.21	824.74
Agency, trust, and investment	2,471.07	2,237.45	3,819.66	2,950.85
Total receipts	\$73,056.43	\$36,219.86	\$52,133.53	\$55,461.95
Balance on hand, including funds	18,386.00	3,911.53	10,111.55	17,186.98
GRAND TOTAL	\$91,442.43	\$40,131.39	\$62,245.08	\$72,648.93

Graded According to Population of 1940 — Continued.

PAYMENTS.	New Salem POPULATION 357	Hancock POPULATION 332	Monterey POPULATION 320	Windsor POPULATION 314
Maintenance	\$46,418.81	\$28,899.69	\$32,193.30	\$39,090.86
<i>Departmental</i>	<i>46,005.17</i>	<i>28,742.29</i>	<i>31,724.92</i>	<i>39,013.86</i>
General government	2,341.05	2,053.57	1,721.80	2,110.85
Protection of persons and property	1,059.68	273.98	607.87	46.74
Health and sanitation	744.73	1,053.70	396.50	1,738.20
Highways	9,607.23	8,451.99	15,259.63	14,908.29
Charities	10,711.62	7,905.87	4,855.09	6,603.73
Soldiers' benefits	499.50	—	—	—
Schools	20,332.24	8,494.53	7,648.23	13,146.62
Libraries	231.36	259.50	499.40	40.13
Recreation	15.48	41.67	37.01	17.86
Pensions	—	—	—	—
Unclassified	462.28	207.48	699.39	401.44
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>413.64</i>	<i>157.40</i>	<i>468.38</i>	<i>77.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	59.99	33.34	44.85	9.58
<i>Loans, general purposes</i>	<i>59.99</i>	<i>33.34</i>	<i>44.85</i>	<i>9.58</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,918.57	1,499.90	11,431.62	15,820.77
<i>Departmental</i>	<i>12,719.67</i>	<i>1,499.90</i>	<i>11,431.62</i>	<i>15,820.77</i>
General government	1,545.19	—	49.95	—
Protection of persons and property	151.27	—	82.99	—
Health and sanitation	—	—	—	—
Highways	4,697.34	1,499.90	11,148.68	15,820.77
Charities	—	—	—	—
Schools	6,325.87	—	150.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>198.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,900.00	4,000.00	10,000.00	3,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	74.45	—	558.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>74.45</i>	<i>—</i>	<i>558.40</i>
Refunds	309.39	34.13	48.21	266.34
Agency, trust, and investment	2,478.06	2,197.42	3,839.80	2,879.25
<i>Taxes and licenses for State</i>	<i>990.00</i>	<i>1,157.80</i>	<i>2,150.20</i>	<i>1,323.20</i>
<i>Taxes for county</i>	<i>819.78</i>	<i>831.74</i>	<i>1,544.66</i>	<i>950.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>571.08</i>	<i>56.08</i>	<i>20.14</i>	<i>461.49</i>
<i>All other</i>	<i>97.20</i>	<i>151.80</i>	<i>124.80</i>	<i>144.00</i>

RECAPITULATION.

Maintenance and interest	\$46,478.80	\$28,933.03	\$32,238.15	\$39,100.44
Permanent debt (except from sinking funds)	900.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,918.57	1,499.90	11,431.62	15,820.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	4,000.00	10,000.00	3,000.00
Transfers (except to sinking funds) and refunds	309.39	108.58	48.21	824.74
Agency, trust, and investment	2,478.06	2,197.42	3,839.80	2,879.25
Total payments	\$68,084.82	\$36,738.93	\$57,557.78	\$61,625.20
<i>Balance on hand, including funds</i>	<i>23,357.61</i>	<i>3,392.46</i>	<i>4,687.30</i>	<i>11,023.73</i>
GRAND TOTAL	\$91,442.43	\$40,131.39	\$62,245.08	\$72,648.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Savoy POPULATION 300	Washington POPULATION 267	Plainfield POPULATION 264	Leyden POPULATION 260
REVENUE.	\$36,532.14	\$33,420.96	\$48,095.74	\$26,451.03
General	31,813.81	26,204.93	41,111.38	22,767.98
<i>Taxes</i>	<i>12,448.63</i>	<i>8,837.63</i>	<i>16,467.99</i>	<i>8,144.64</i>
Property, poll, and income	12,359.04	8,752.31	16,354.18	8,088.00
Corporation, bank, etc.	89.59	85.32	113.81	106.64
<i>Licenses and permits</i>	<i>504.00</i>	<i>390.50</i>	<i>4.00</i>	<i>3.00</i>
<i>Fines and forfeits</i>	<i>51.00</i>	<i>-</i>	<i>20.00</i>	<i>-</i>
<i>Grants and gifts</i>	<i>18,810.18</i>	<i>16,976.80</i>	<i>24,619.39</i>	<i>14,615.05</i>
For expenses	18,810.18	16,976.80	24,619.39	14,615.05
For outlays	-	-	-	-
<i>All other</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5.29</i>
Commercial	4,718.33	7,216.03	6,984.36	3,683.05
<i>Special assessments</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
To meet expenses	-	-	-	-
To meet outlays	-	-	-	-
<i>Privileges</i>	<i>471.23</i>	<i>834.48</i>	<i>439.19</i>	<i>473.94</i>
<i>Departmental</i>	<i>4,092.65</i>	<i>6,298.85</i>	<i>6,064.31</i>	<i>2,829.46</i>
General government	199.30	2.10	83.50	10.15
Protection of persons and property	-	3.65	4.40	18.18
Health and sanitation	-	-	1.00	-
Highways	1,505.50	2,011.24	2,684.67	1,072.91
Charities	2,337.45	4,079.36	2,124.03	1,317.15
Soldiers' benefits	48.00	-	-	-
Schools	-	202.50	1,125.53	408.36
Libraries	-	-	11.18	.16
Recreation	-	-	-	-
Unclassified	2.40	-	20.00	2.55
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light	-	-	-	-
Water	-	-	-	-
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>2.00</i>	<i>24.78</i>
<i>Interest</i>	<i>154.45</i>	<i>82.70</i>	<i>488.86</i>	<i>554.87</i>
On sinking funds	-	-	-	-
On trust and investment funds	-	-	69.24	195.25
All other	154.45	82.70	419.62	159.62
NON-REVENUE.	\$7,381.76	\$3,858.33	\$9,614.77	\$9,374.10
Offsets to outlays	2,000.00	100.00	2,409.91	3,100.00
<i>Departmental</i>	<i>2,000.00</i>	<i>100.00</i>	<i>2,409.91</i>	<i>3,100.00</i>
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	4,000.00	2,500.00	5,000.00	4,500.00
<i>Loans, general purposes</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>500.00</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>2,500.00</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	-	-	131.92	76.14
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>-</i>	<i>-</i>	<i>131.92</i>	<i>76.14</i>
Refunds	135.48	6.25	72.87	5.30
Agency, trust, and investment	1,246.28	1,252.08	2,000.07	1,692.66
<i>Taxes and licenses for State</i>	<i>660.00</i>	<i>661.60</i>	<i>825.00</i>	<i>827.00</i>
<i>Taxes for county</i>	<i>475.28</i>	<i>475.28</i>	<i>943.55</i>	<i>683.15</i>
<i>Reimbursements for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>-</i>	<i>-</i>	<i>131.92</i>	<i>33.51</i>
<i>All other</i>	<i>111.00</i>	<i>115.20</i>	<i>99.60</i>	<i>149.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$38,532.14	\$33,520.96	\$50,505.65	\$29,551.03
Premiums	-	-	-	-
Municipal indebtedness	4,000.00	2,500.00	5,000.00	4,500.00
Transfers and refunds	135.48	6.25	204.79	81.44
Agency, trust, and investment	1,246.28	1,252.08	2,000.07	1,692.66
Total receipts	\$43,913.90	\$37,279.29	\$57,710.51	\$35,825.13
Balance on hand, including funds	8,009.51	9,558.18	8,090.90	7,190.58
GRAND TOTAL	\$51,923.41	\$46,837.47	\$65,801.41	\$43,015.71

Graded According to Population of 1940 — Continued.

PAYMENTS.	Savoy POPULATION 300	Washington POPULATION 267	Plainfield POPULATION 264	Leyden POPULATION 260
Maintenance	\$31,279.01	\$31,587.15	\$34,470.16	\$21,961.12
<i>Departmental</i>	<i>31,279.01</i>	<i>31,532.15</i>	<i>34,442.16</i>	<i>21,865.63</i>
General government	1,462.37	1,339.59	1,167.34	1,038.52
Protection of persons and property	144.03	160.28	152.53	231.86
Health and sanitation	213.15	107.25	455.43	230.00
Highways	13,323.84	13,177.36	13,666.53	8,416.02
Charities	8,514.94	8,986.90	5,782.64	3,088.64
Soldiers' benefits	48.00	—	333.00	—
Schools	7,194.32	7,132.44	12,468.71	8,692.00
Libraries	78.79	—	179.55	91.04
Recreation	10.72	171.77	13.10	13.10
Pensions	—	—	—	—
Unclassified	288.85	456.56	223.33	64.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>55.00</i>	<i>28.00</i>	<i>95.49</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	27.06	11.46	18.40	100.66
<i>Loans, general purposes</i>	<i>27.06</i>	<i>11.46</i>	<i>18.40</i>	<i>100.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,604.94	817.83	2,961.86	6,321.85
<i>Departmental</i>	<i>2,604.94</i>	<i>817.83</i>	<i>2,961.86</i>	<i>6,321.85</i>
General government	105.00	—	22.80	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,499.94	—	2,939.06	6,321.85
Charities	—	—	—	—
Schools	—	817.83	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,500.00	2,500.00	—	4,750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>2,500.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Warrants or orders previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	131.92	76.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>131.92</i>	<i>76.14</i>
Refunds	135.48	6.25	72.87	5.30
Agency, trust, and investment	1,246.28	1,252.08	1,937.39	1,811.77
<i>Taxes and licenses for State</i>	<i>660.00</i>	<i>661.60</i>	<i>825.00</i>	<i>827.00</i>
<i>Taxes for county</i>	<i>475.28</i>	<i>475.28</i>	<i>943.55</i>	<i>683.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>69.24</i>	<i>152.62</i>
<i>All other</i>	<i>111.00</i>	<i>115.20</i>	<i>99.60</i>	<i>149.00</i>
RECAPITULATION.				
Maintenance and interest	\$31,306.07	\$31,598.61	\$34,488.56	\$22,061.78
Permanent debt (except from sinking funds)	500.00	—	—	750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,604.94	817.83	2,961.86	6,321.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	2,500.00	—	4,000.00
Transfers (except to sinking funds) and refunds	135.48	6.25	204.79	81.44
Agency, trust, and investment	1,246.28	1,252.08	1,937.39	1,811.77
Total payments	\$39,792.77	\$36,174.77	\$39,592.60	\$35,026.84
<i>Balance on hand, including funds</i>	<i>12,130.64</i>	<i>10,662.70</i>	<i>26,208.81</i>	<i>7,988.87</i>
GRAND TOTAL	\$51,923.41	\$46,837.47	\$65,801.41	\$43,015.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Tisbury POPULATION 260	Hawley POPULATION 257	Holland POPULATION 247	Goshen POPULATION 237
REVENUE.	\$23,539.27	\$32,950.67	\$28,658.30	\$33,836.98
General	21,012.92	26,552.40	22,655.82	24,199.92
<i>Taxes</i>	13,258.94	8,718.67	8,851.25	11,965.37
Property, poll, and income	13,001.21	8,612.05	8,755.11	11,769.37
Corporation, bank, etc.	257.73	106.52	96.14	196.00
<i>Licenses and permits</i>	12.50	2.60	580.00	8.00
<i>Fines and forfeits</i>	—	—	60.00	15.00
<i>Grants and gifts</i>	7,741.48	17,831.33	13,164.57	12,192.16
For expenses	7,741.48	17,831.33	13,164.57	12,192.16
For outlays	—	—	—	—
<i>All other</i>	—	—	—	24.39
Commercial	2,526.35	6,398.27	6,002.48	9,637.06
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	843.94	445.00	705.97	694.26
<i>Departmental</i>	1,564.69	5,740.56	5,186.27	7,516.28
General government	2.00	—	7.25	72.50
Protection of persons and property	13.26	—	1.10	15.20
Health and sanitation	—	—	—	—
Highways	—	2,397.14	3,661.15	1,793.13
Charities	1,418.43	2,276.39	1,480.92	1,528.95
Soldiers' benefits	120.00	50.00	—	—
Schools	11.00	998.28	35.00	—
Libraries	—	—	.85	—
Recreation	—	—	—	—
Unclassified	—	18.75	—	4,106.50
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	60.02	—	—	20.05
<i>Interest</i>	57.70	212.71	110.24	1,406.47
On sinking funds	—	—	—	—
On trust and investment funds	57.70	—	—	1,186.87
All other	—	212.71	110.24	219.60
NON-REVENUE.	\$7,032.34	\$13,805.32	\$12,065.74	\$10,851.33
Offsets to outlays	1,499.75	4,500.00	1,496.38	2,100.00
<i>Departmental</i>	1,499.75	4,500.00	1,496.38	2,100.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	8,000.00	9,200.00	5,000.00
<i>Loans, general purposes</i>	—	—	1,400.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	8,000.00	7,800.00	5,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	93.71	—	—	880.53
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	93.71	—	—	880.53
Refunds	7.10	—	69.18	164.62
Agency, trust, and investment	5,431.78	1,305.32	1,300.18	2,706.18
<i>Taxes and licenses for State</i>	1,984.80	661.60	660.00	992.40
<i>Taxes for county</i>	3,234.69	546.52	515.38	1,132.26
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	128.29	—	—	462.72
<i>All other</i>	84.00	97.20	124.80	118.80
RECAPITULATION.				
Revenue and offsets to outlays	\$25,039.02	\$37,450.67	\$30,154.68	\$35,936.98
Premiums	—	—	—	—
Municipal indebtedness	—	8,000.00	9,200.00	5,000.00
Transfers and refunds	100.81	—	69.18	1,045.15
Agency, trust, and investment	5,431.78	1,305.32	1,300.18	2,706.18
Total receipts	\$30,571.61	\$46,755.99	\$40,724.04	\$44,688.31
<i>Balance on hand, including funds</i>	10,291.71	10,614.69	2,222.23	3,943.73
GRAND TOTAL	\$40,863.32	\$57,370.68	\$42,946.27	\$48,632.04

Graded According to Population of 1940 — Continued.

PAYMENTS.	West Tisbury POPULATION 260	Hawley POPULATION 257	Holland POPULATION 247	Goshen POPULATION 237
Maintenance	\$20,610.56	\$28,459.84	\$23,643.22	\$28,141.16
<i>Departmental</i>	<i>20,193.96</i>	<i>28,459.84</i>	<i>23,447.62</i>	<i>27,824.44</i>
General government	1,131.18	1,051.97	1,621.19	1,741.02
Protection of persons and property	655.01	155.03	203.70	352.78
Health and sanitation	268.75	163.73	150.71	392.54
Highways	5,569.81	10,829.64	8,615.76	10,036.66
Charities	5,005.26	6,432.80	4,315.99	2,368.87
Soldiers' benefits	120.00	120.00	—	14.00
Schools	7,212.02	9,376.21	8,102.06	8,633.42
Libraries	86.79	24.37	288.58	120.17
Recreation	21.44	10.72	9.53	14.29
Pensions	—	—	—	—
Unclassified	123.70	295.37	140.00	4,150.69
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	24.00
<i>Cemeteries</i>	<i>416.60</i>	<i>—</i>	<i>195.70</i>	<i>252.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40.66</i>
Interest	—	102.00	19.34	173.32
<i>Loans, general purposes</i>	<i>—</i>	<i>102.00</i>	<i>19.34</i>	<i>173.32</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,221.71	10,150.62	4,030.94	3,734.38
<i>Departmental</i>	<i>2,221.71</i>	<i>10,150.62</i>	<i>3,730.94</i>	<i>3,734.38</i>
General government	—	—	15.86	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,124.84	10,150.62	3,715.08	2,819.68
Charities	—	—	—	—
Schools	96.87	—	—	443.45
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	471.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
Municipal indebtedness	—	10,000.00	5,250.00	5,650.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>450.00</i>	<i>650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,000.00</i>	<i>4,800.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	93.71	—	—	880.53
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>93.71</i>	<i>—</i>	<i>—</i>	<i>880.53</i>
Refunds	7.10	—	69.18	164.62
Agency, trust, and investment	5,448.90	1,305.32	1,400.18	2,788.89
<i>Taxes and licenses for State</i>	<i>1,984.80</i>	<i>661.60</i>	<i>660.00</i>	<i>992.40</i>
<i>Taxes for county</i>	<i>3,234.69</i>	<i>546.52</i>	<i>515.38</i>	<i>1,132.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>145.41</i>	<i>—</i>	<i>100.00</i>	<i>545.43</i>
<i>All other</i>	<i>84.00</i>	<i>97.20</i>	<i>124.80</i>	<i>118.80</i>
RECAPITULATION.				
Maintenance and interest	\$20,610.56	\$28,561.84	\$23,662.56	\$28,314.48
Permanent debt (except from sinking funds)	—	2,000.00	450.00	650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,221.71	10,150.62	4,030.94	3,734.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	8,000.00	4,800.00	5,000.00
Transfers (except to sinking funds) and refunds	100.81	—	69.18	1,045.15
Agency, trust, and investment	5,448.90	1,305.32	1,400.18	2,788.89
Total payments	\$28,381.98	\$50,017.78	\$34,412.86	\$41,532.90
Balance on hand, including funds	12,481.34	7,362.90	8,533.41	7,099.14
GRAND TOTAL	\$40,863.32	\$57,370.68	\$42,946.27	\$48,632.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 233	Chilmark POPULATION 226	Tyringham POPULATION 213	Monroe POPULATION 207
REVENUE.	\$38,878.37	\$21,910.11	\$23,050.98	\$30,923.51
General	32,093.68	18,432.68	19,365.65	26,787.43
<i>Taxes</i>	<i>18,865.20</i>	<i>11,650.77</i>	<i>11,964.90</i>	<i>19,374.07</i>
Property, poll, and income	18,171.53	11,414.47	11,709.34	8,627.90
Corporation, bank, etc.	693.67	236.30	255.56	10,746.17
<i>Licenses and permits</i>	<i>6.00</i>	<i>85.50</i>	<i>17.50</i>	<i>9.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>210.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>13,223.48</i>	<i>6,486.41</i>	<i>7,325.25</i>	<i>7,403.86</i>
For expenses	13,223.48	6,486.41	7,305.25	7,403.86
For outlays	—	—	20.00	—
All other	—	—	58.00	—
Commercial	6,784.69	3,477.43	3,685.33	4,136.08
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>273.50</i>	<i>937.48</i>	<i>957.93</i>	<i>760.97</i>
<i>Departmental</i>	<i>6,352.48</i>	<i>2,363.47</i>	<i>2,342.97</i>	<i>3,373.10</i>
General government	20.00	11.00	—	10.85
Protection of persons and property	1.43	6.83	3.02	8.26
Health and sanitation	—	—	—	—
Highways	2,648.70	—	843.40	1,249.35
Charities	3,557.94	2,241.18	1,485.49	1,643.99
Soldiers' benefits	—	—	—	—
Schools	—	—	—	443.50
Libraries	15.41	39.91	11.06	5.30
Recreation	—	38.50	—	—
Unclassified	109.00	26.05	—	11.85
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>33.04</i>	<i>60.50</i>	<i>49.71</i>	<i>—</i>
<i>Interest</i>	<i>125.67</i>	<i>115.98</i>	<i>334.72</i>	<i>2.01</i>
On sinking funds	—	—	—	—
On trust and investment funds	50.05	61.99	7.08	—
All other	75.62	53.99	327.64	2.01
NON-REVENUE.	\$20,266.94	\$4,835.38	\$12,818.26	\$11,731.08
Offsets to outlays	3,699.94	—	5,548.35	2,999.99
<i>Departmental</i>	<i>3,699.94</i>	<i>—</i>	<i>5,548.35</i>	<i>2,999.99</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,000.00	—	5,000.00	3,200.00
<i>Loans, general purposes</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>3,200.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	147.54	76.22	—	69.76
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	147.54	76.22	—	69.76
Refunds	14.30	—	—	31.46
Agency, trust, and investment	3,405.16	4,759.16	2,269.91	5,429.87
<i>Taxes and licenses for State</i>	<i>1,815.00</i>	<i>1,819.40</i>	<i>1,167.80</i>	<i>2,646.40</i>
<i>Taxes for county</i>	<i>1,502.92</i>	<i>2,737.04</i>	<i>831.74</i>	<i>2,186.07</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.04</i>	<i>104.92</i>	<i>170.57</i>	<i>535.00</i>
All other	79.20	97.80	109.80	62.40
RECAPITULATION.				
Revenue and offsets to outlays	\$42,578.31	\$21,910.11	\$28,599.33	\$33,923.50
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	—	5,000.00	3,200.00
Transfers and refunds	161.84	76.22	—	101.22
Agency, trust, and investment	3,405.16	4,759.16	2,269.91	5,429.87
Total receipts	\$59,145.31	\$26,745.49	\$35,869.24	\$42,654.59
Balance on hand, including funds	13,701.67	8,599.41	7,415.07	10,416.06
GRAND TOTAL	\$72,846.98	\$35,344.90	\$43,284.31	\$53,070.65

Graded According to Population of 1940 — Continued.

PAYMENTS.	Rowe POPULATION 233	Chilmark POPULATION 226	Tyringham POPULATION 213	Monroe POPULATION 207
Maintenance	\$32,821.44	\$18,383.94	\$17,040.09	\$22,666.35
<i>Departmental</i>	<i>32,789.84</i>	<i>17,964.34</i>	<i>16,890.38</i>	<i>22,616.85</i>
General government	1,820.22	1,137.34	1,007.60	974.27
Protection of persons and property	433.38	617.38	203.48	65.55
Health and sanitation	391.03	583.93	135.25	461.25
Highways	14,591.03	3,995.00	7,394.92	7,895.26
Charities	7,337.18	5,056.70	3,672.59	3,044.26
Soldiers' benefits	—	—	—	—
Schools	7,761.70	5,811.67	3,946.63	7,923.63
Libraries	227.03	309.17	212.00	124.73
Recreation	20.25	113.33	38.51	26.20
Pensions	—	—	—	—
Unclassified	208.02	339.82	279.40	2,101.70
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>31.60</i>	<i>419.60</i>	<i>149.71</i>	<i>49.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	41.89	190.00	109.38	525.00
<i>Loans, general purposes</i>	<i>41.89</i>	<i>190.00</i>	<i>109.38</i>	<i>525.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,659.95	385.54	8,160.27	11,329.79
<i>Departmental</i>	<i>9,659.95</i>	<i>385.54</i>	<i>8,010.27</i>	<i>11,329.79</i>
General government	—	—	—	—
Protection of persons and property	—	—	324.16	—
Health and sanitation	—	—	—	—
Highways	9,659.95	365.00	7,686.11	11,104.98
Charities	—	—	—	—
Schools	—	—	—	64.86
Libraries	—	—	—	9.95
Recreation	—	20.54	—	—
Unclassified	—	—	—	150.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>150.00</i>	<i>—</i>
Municipal indebtedness	10,000.00	2,000.00	8,700.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>3,700.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	147.54	76.22	—	69.76
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>147.54</i>	<i>76.22</i>	<i>—</i>	<i>69.76</i>
Refunds	14.30	—	—	31.46
Agency, trust, and investment	3,405.16	4,759.93	2,267.99	4,894.87
<i>Taxes and licenses for State</i>	<i>1,815.00</i>	<i>1,819.40</i>	<i>1,157.80</i>	<i>2,646.40</i>
<i>Taxes for county</i>	<i>1,502.92</i>	<i>2,737.04</i>	<i>831.74</i>	<i>2,186.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.04</i>	<i>105.69</i>	<i>177.65</i>	<i>—</i>
<i>All other</i>	<i>79.20</i>	<i>97.80</i>	<i>100.80</i>	<i>62.40</i>
RECAPITULATION.				
Maintenance and interest	\$32,863.33	\$18,573.94	\$17,149.47	\$23,191.35
Permanent debt (except from sinking funds)	—	2,000.00	3,700.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,659.95	385.54	8,160.27	11,329.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	5,000.00	—
Transfers (except to sinking funds) and refunds	161.84	76.22	—	101.22
Agency, trust, and investment	3,405.16	4,759.93	2,267.99	4,894.87
Total payments	\$56,090.28	\$25,795.63	\$36,277.73	\$41,517.23
Balance on hand, including funds	16,756.70	9,549.27	7,006.58	11,553.42
GRAND TOTAL	\$72,846.98	\$35,344.90	\$43,284.31	\$53,070.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Alford POPULATION 201	Middlefield POPULATION 201	Shutesbury POPULATION 191	Montgomery POPULATION 178
REVENUE.	\$24,521.83	\$26,800.09	\$25,934.00	\$19,555.36
General	19,940.80	24,361.53	21,427.15	16,256.72
<i>Taxes</i>	<i>10,213.66</i>	<i>11,597.96</i>	<i>9,478.06</i>	<i>6,848.88</i>
Property, poll, and income	10,023.41	11,491.32	9,348.49	6,741.74
Corporation, bank, etc.	190.25	106.64	129.57	106.64
<i>Licenses and permits</i>	<i>—</i>	<i>—</i>	<i>4.50</i>	<i>20.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,727.14</i>	<i>12,763.57</i>	<i>11,934.59</i>	<i>9,388.34</i>
For expenses	9,727.14	12,763.57	11,934.59	9,388.34
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,581.03	2,438.56	4,506.85	3,298.64
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>460.60</i>	<i>726.38</i>	<i>721.65</i>	<i>352.49</i>
<i>Departmental</i>	<i>3,817.96</i>	<i>1,344.90</i>	<i>3,059.49</i>	<i>2,040.68</i>
General government	14.00	61.61	37.22	3.00
Protection of persons and property . . . . .	.60	10.74	2.20	21.50
Health and sanitation	—	—	34.75	—
Highways	1,619.28	692.85	1,143.05	1,301.40
Charities	2,184.08	579.70	1,828.43	671.28
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	3.00	—
Recreation	—	—	—	—
Unclassified	—	—	10.84	43.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>45.08</i>	<i>47.21</i>	<i>13.75</i>	<i>—</i>
<i>Interest</i>	<i>267.39</i>	<i>320.07</i>	<i>711.96</i>	<i>905.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	20.62	72.66	430.58	802.90
All other	246.77	247.41	281.38	102.57
NON-REVENUE.	\$13,907.45	\$4,892.69	\$3,930.30	\$15,099.35
Offsets to outlays	2,400.00	2,199.99	1,438.99	2,877.25
<i>Departmental</i>	<i>2,400.00</i>	<i>2,199.99</i>	<i>1,438.99</i>	<i>2,877.25</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,750.00	—	—	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,750.00</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7.72	24.16	424.90	803.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	7.72	24.16	424.90	803.50
Refunds	50.90	397.78	14.09	12.42
Agency, trust, and investment	1,698.83	2,270.76	2,052.32	1,406.18
<i>Taxes and licenses for State</i>	<i>827.00</i>	<i>827.00</i>	<i>992.40</i>	<i>827.00</i>
<i>Taxes for county</i>	<i>594.10</i>	<i>1,132.26</i>	<i>819.78</i>	<i>615.38</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>184.73</i>	<i>192.10</i>	<i>178.34</i>	<i>—</i>
<i>All other</i>	<i>93.00</i>	<i>119.40</i>	<i>61.80</i>	<i>63.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$26,921.83	\$29,000.08	\$27,372.99	\$22,432.61
Premiums	—	—	—	—
Municipal indebtedness	9,750.00	—	—	10,000.00
Transfers and refunds	58.62	421.94	438.99	815.92
Agency, trust, and investment	1,698.83	2,270.76	2,052.32	1,406.18
Total receipts	\$38,429.28	\$31,692.78	\$29,864.30	\$34,654.71
<i>Balance on hand, including funds</i>	<i>2,661.94</i>	<i>2,842.61</i>	<i>11,603.95</i>	<i>4,620.43</i>
GRAND TOTAL	\$40,991.22	\$34,535.39	\$41,468.25	\$39,275.14

Graded According to Population of 1940 — Continued.

PAYMENTS.	Alford POPULATION 201	Middlefield POPULATION 201	Shutesbury POPULATION 191	Montgomery POPULATION 178
Maintenance	\$19,929.94	\$20,327.95	\$22,001.97	\$17,033.75
<i>Departmental</i>	<i>19,856.14</i>	<i>20,196.95</i>	<i>21,927.97</i>	<i>16,967.42</i>
General government	1,325.97	1,471.36	1,429.44	1,216.49
Protection of persons and property	50.00	278.84	423.69	288.33
Health and sanitation	305.00	154.50	194.50	184.64
Highways	6,913.72	10,100.55	8,833.17	6,688.55
Charities	4,607.02	1,171.86	3,661.61	2,645.61
Soldiers' benefits	—	—	51.34	—
Schools	6,372.60	6,600.06	6,208.78	5,664.83
Libraries	63.00	107.15	374.96	57.98
Recreation	11.91	10.72	74.31	29.53
Pensions	—	—	—	—
Unclassified	206.92	301.91	676.17	191.46
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>73.80</i>	<i>131.00</i>	<i>74.00</i>	<i>63.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.33</i>
Interest	49.60	—	—	31.17
<i>Loans, general purposes</i>	<i>49.60</i>	—	—	<i>31.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
Outlays	3,595.56	4,644.78	4,564.74	8,069.45
<i>Departmental</i>	<i>3,595.56</i>	<i>4,644.78</i>	<i>4,564.74</i>	<i>8,069.45</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,595.56	4,644.78	4,173.04	8,044.45
Charities	—	—	—	—
Schools	—	—	10.40	25.00
Libraries	—	—	77.95	—
Recreation	—	—	—	—
Unclassified	—	—	303.35	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,450.00	—	—	7,439.01
<i>From sinking funds</i>	<i>—</i>	—	—	—
<i>From revenue and other sources</i>	<i>500.00</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,950.00</i>	—	—	<i>7,439.01</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	—	—	—
Transfers	7.72	24.16	424.90	803.50
<i>To sinking funds from revenue</i>	<i>—</i>	—	—	—
<i>All other</i>	<i>7.72</i>	<i>24.16</i>	<i>424.90</i>	<i>803.50</i>
Refunds	50.90	397.78	14.09	12.42
Agency, trust, and investment	1,706.93	2,319.26	2,069.95	1,407.08
<i>Taxes and licenses for State</i>	<i>827.00</i>	<i>827.00</i>	<i>992.40</i>	<i>827.00</i>
<i>Taxes for county</i>	<i>594.10</i>	<i>1,132.26</i>	<i>819.78</i>	<i>515.38</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>197.63</i>	<i>240.60</i>	<i>197.77</i>	<i>2.90</i>
<i>All other</i>	<i>88.20</i>	<i>119.40</i>	<i>60.00</i>	<i>61.80</i>
RECAPITULATION.				
Maintenance and interest	\$19,979.54	\$20,327.95	\$22,001.97	\$17,064.92
Permanent debt (except from sinking funds)	500.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,595.56	4,644.78	4,564.74	8,069.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,950.00	—	—	7,439.01
Transfers (except to sinking funds) and refunds	58.62	421.94	438.99	815.92
Agency, trust, and investment	1,706.93	2,319.26	2,069.95	1,407.08
Total payments	\$36,790.65	\$27,713.93	\$29,075.65	\$34,796.38
Balance on hand, including funds	4,200.57	6,821.46	12,392.60	4,478.76
GRAND TOTAL	\$40,991.22	\$34,535.39	\$41,468.25	\$39,275.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Peru POPULATION 142	Gosnold POPULATION 136	Tolland POPULATION 129	Gay Head POPULATION 127
REVENUE.	\$26,709.07	\$19,110.98	\$26,682.03	\$9,104.60
General	23,631.42	18,085.38	24,692.24	8,062.98
<i>Taxes</i>	<i>13,349.35</i>	<i>16,033.24</i>	<i>14,177.10</i>	<i>3,341.65</i>
Property, poll, and income	13,264.03	15,670.65	14,049.13	3,233.61
Corporation, bank, etc.	85.32	362.59	127.97	108.04
<i>Licenses and permits</i>	<i>5.00</i>	<i>5.00</i>	<i>6.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	—	—	—
<i>Grants and gifts</i>	<i>10,205.17</i>	<i>2,047.14</i>	<i>10,471.52</i>	<i>4,715.33</i>
For expenses	10,205.17	2,047.14	10,471.52	4,715.33
For outlays	—	—	—	—
All other	63.90	—	37.62	—
Commercial	3,077.65	1,025.60	1,989.79	1,041.62
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>182.00</i>	<i>30.98</i>	<i>244.88</i>	<i>203.00</i>
<i>Departmental</i>	<i>2,748.68</i>	<i>50.00</i>	<i>1,655.55</i>	<i>838.62</i>
General government	23.85	—	—	—
Protection of persons and property	.50	20.00	10.00	—
Health and sanitation	15.97	—	—	—
Highways	1,101.79	—	1,334.63	—
Charities	1,498.47	—	209.59	838.62
Soldiers' benefits	—	—	—	—
Schools	—	—	75.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	108.00	30.00	26.33	—
<i>Public service enterprises</i>	—	<i>944.62</i>	—	—
Electric light	—	514.62	—	—
Water	—	430.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>147.07</i>	—	<i>89.36</i>	—
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	—
All other	147.07	—	89.36	—
NON-REVENUE.	\$13,272.86	\$11,589.92	\$11,617.60	\$1,323.26
Offsets to outlays	6,792.16	—	4,631.38	—
<i>Departmental</i>	<i>6,792.16</i>	—	<i>4,631.38</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	5,000.00	5,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	284.79	—
<i>From sinking funds</i>	—	—	—	—
All other	—	—	284.79	—
Refunds	290.42	3.62	21.57	76.40
Agency, trust, and investment	1,190.28	6,586.30	1,679.86	1,246.86
<i>Taxes and licenses for State</i>	<i>661.60</i>	<i>2,811.80</i>	<i>992.40</i>	<i>495.00</i>
<i>Taxes for county</i>	<i>475.28</i>	<i>3,760.10</i>	<i>618.46</i>	<i>746.46</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	—
All other	53.40	14.40	69.00	5.40
RECAPITULATION.				
Revenue and offsets to outlays	\$33,501.23	\$19,110.98	\$31,313.41	\$9,104.60
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	5,000.00	5,000.00	—
Transfers and refunds	290.42	3.62	306.36	76.40
Agency, trust, and investment	1,190.28	6,586.30	1,679.86	1,246.86
Total receipts	\$39,981.93	\$30,700.90	\$38,299.63	\$10,427.86
<i>Balance on hand, including funds</i>	<i>3,941.15</i>	<i>2,214.02</i>	<i>2,626.50</i>	<i>2,047.56</i>
GRAND TOTAL	\$43,923.08	\$32,914.92	\$40,926.13	\$12,475.42

Graded According to Population of 1940 — Continued.

PAYMENTS.	Peru POPULATION 142	Gosnold POPULATION 136	Tolland POPULATION 129	Gay Head POPULATION 127
Maintenance	\$24,430.43	\$17,568.09	\$20,112.93	\$7,837.05
<i>Departmental</i>	<i>24,352.56</i>	<i>11,082.05</i>	<i>20,098.93</i>	<i>7,837.05</i>
General government	1,984.95	2,304.75	1,027.40	819.64
Protection of persons and property	125.60	489.70	323.12	66.38
Health and sanitation	41.00	583.81	182.56	41.00
Highways	11,180.48	1,025.68	9,867.96	—
Charities	5,593.42	12.55	1,419.61	3,029.51
Soldiers' benefits	—	—	—	—
Schools	4,926.35	6,076.44	7,013.22	3,696.16
Libraries	—	142.51	100.00	34.75
Recreation	8.34	27.39	11.91	5.96
Pensions	—	—	—	—
Unclassified	492.42	419.22	153.15	143.65
<i>Public service enterprises</i>	<i>—</i>	<i>6,808.04</i>	<i>—</i>	<i>—</i>
Electric light	—	4,321.02	—	—
Water	—	1,987.02	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>77.87</i>	<i>178.00</i>	<i>14.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	44.01	329.94	33.33	70.00
<i>Loans, general purposes</i>	<i>44.01</i>	<i>329.94</i>	<i>33.33</i>	<i>70.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,290.69	—	9,794.38	200.00
<i>Departmental</i>	<i>8,290.69</i>	<i>—</i>	<i>9,794.38</i>	<i>200.00</i>
General government	150.00	—	38.75	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,140.69	—	9,711.68	—
Charities	—	—	—	—
Schools	—	—	43.95	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	200.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	6,000.00	6,000.00	350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	284.79	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>284.79</i>	<i>—</i>
Refunds	290.42	3.62	21.57	76.40
Agency, trust, and investment	1,190.28	6,586.30	1,679.86	1,261.86
<i>Taxes and licenses for State</i>	<i>661.60</i>	<i>2,811.80</i>	<i>992.40</i>	<i>495.00</i>
<i>Taxes for county</i>	<i>475.28</i>	<i>3,760.10</i>	<i>618.46</i>	<i>746.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>58.40</i>	<i>14.40</i>	<i>69.00</i>	<i>20.40</i>
• RECAPITULATION.				
Maintenance and interest	\$24,474.44	\$17,898.03	\$20,146.26	\$7,907.05
Permanent debt (except from sinking funds)	—	1,000.00	1,000.00	350.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,290.69	—	9,794.38	200.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	5,000.00	—
Transfers (except to sinking funds) and refunds	290.42	3.62	306.36	76.40
Agency, trust, and investment	1,190.28	6,586.30	1,679.86	1,261.86
Total payments	\$34,245.83	\$30,487.95	\$37,926.86	\$9,795.31
Balance on hand, including funds	9,677.26	2,426.97	2,999.27	2,680.11
GRAND TOTAL	\$43,923.08	\$32,914.92	\$40,926.13	\$12,475.42

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS.	New Ashford POPULATION 87	Mount Washington POPULATION 57
	REVENUE.	\$11,053.71	\$12,316.77
General		9,824.02	10,750.68
<i>Taxes</i>		<i>3,795.10</i>	<i>4,975.13</i>
Property, poll, and income		3,752.45	4,911.14
Corporation, bank, etc.		42.65	63.99
<i>Licenses and permits</i>		<i>613.50</i>	<i>9.50</i>
<i>Fines and forfeits</i>		<i>—</i>	<i>—</i>
<i>Grants and gifts</i>		<i>5,415.42</i>	<i>5,766.05</i>
For expenses		5,415.42	5,766.05
For outlays		—	—
<i>All other</i>		<i>—</i>	<i>—</i>
Commercial		1,229.69	1,566.09
<i>Special assessments</i>		<i>—</i>	<i>—</i>
To meet expenses		—	—
To meet outlays		—	—
<i>Privileges</i>		<i>250.20</i>	<i>261.34</i>
<i>Departmental</i>		<i>850.76</i>	<i>1,243.92</i>
General government		1.40	7.05
Protection of persons and property		10.00	1.00
Health and sanitation		—	—
Highways		—	1,235.87
Charities		839.36	—
Soldiers' benefits		—	—
Schools		—	—
Libraries		—	—
Recreation		—	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>—</i>	<i>—</i>
Electric light		—	—
Water		—	—
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
<i>Interest</i>		<i>128.73</i>	<i>60.83</i>
On sinking funds		—	—
On trust and investment funds		31.57	25.22
All other		97.16	35.61
	NON-REVENUE.	\$3,298.40	\$6,905.07
Offsets to outlays		1,949.94	1,997.40
<i>Departmental</i>		<i>1,949.94</i>	<i>1,997.40</i>
<i>Public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		—	4,000.00
<i>Loans, general purposes</i>		<i>—</i>	<i>4,000.00</i>
<i>Loans, public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>	<i>—</i>
<i>Premiums</i>		<i>—</i>	<i>—</i>
Transfers		600.00	—
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>600.00</i>	<i>—</i>
Refunds		—	12.41
Agency, trust, and investment		748.46	895.26
<i>Taxes and licenses for State</i>		<i>330.80</i>	<i>498.20</i>
<i>Taxes for county</i>		<i>356.46</i>	<i>356.46</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>61.20</i>	<i>42.60</i>
	RECAPITULATION.		
Revenue and offsets to outlays		\$13,003.65	\$14,314.17
Premiums		—	—
Municipal indebtedness		—	4,000.00
Transfers and refunds		600.00	12.41
Agency, trust, and investment		748.46	895.26
Total receipts		\$14,352.11	\$19,221.84
Balance on hand, including funds		4,246.18	5,157.75
GRAND TOTAL		\$18,598.29	\$24,379.59

Graded According to Population of 1940 — Continued.

PAYMENTS.										New Ashford POPULATION 87	Mount Washington POPULATION 57
Maintenance										\$9,116.27	\$10,206.50
<i>Departmental</i>										<i>9,055.77</i>	<i>10,191.50</i>
General government										1,079.48	674.67
Protection of persons and property										69.72	20.00
Health and sanitation										45.00	20.00
Highways										2,126.50	5,833.78
Charities										2,357.91	151.34
Soldiers' benefits										—	—
Schools										3,290.85	3,184.86
Libraries										14.50	34.81
Recreation										4.76	5.96
Pensions										—	—
Unclassified										67.05	266.08
<i>Public service enterprises</i>										—	—
Electric light										—	—
Water										—	—
All other										—	—
<i>Cemeteries</i>										60.50	15.00
<i>Administration of trust funds</i>										—	—
Interest										—	18.00
<i>Loans, general purposes</i>										—	18.00
<i>Loans, public service enterprises</i>										—	—
<i>Loans, cemeteries</i>										—	—
Outlays										2,599.92	7,628.99
<i>Departmental</i>										<i>2,599.92</i>	<i>7,628.99</i>
General government										—	—
Protection of persons and property										—	—
Health and sanitation										—	—
Highways										2,599.92	7,628.99
Charities										—	—
Schools										—	—
Libraries										—	—
Recreation										—	—
Unclassified										—	—
<i>Public service enterprises</i>										—	—
Electric light										—	—
Water										—	—
All other										—	—
<i>Cemeteries</i>										—	—
Municipal indebtedness										—	—
<i>From sinking funds</i>										—	—
<i>From revenue and other sources</i>										—	—
<i>Bonds refunded, current year</i>										—	—
<i>Temporary loans (including revenue loans)</i>										—	—
<i>Warrants or orders, previous years</i>										—	—
Transfers										600.00	—
<i>To sinking funds from revenue</i>										—	—
<i>All other</i>										600.00	—
Refunds										—	12.41
Agency, trust, and investment										1,380.03	920.48
<i>Taxes and licenses for State</i>										<i>330.80</i>	<i>496.20</i>
<i>Taxes for county</i>										<i>356.46</i>	<i>356.46</i>
<i>Expenditures for grade crossings</i>										—	—
<i>Sinking and other permanent funds</i>										<i>631.57</i>	<i>25.22</i>
<i>All other</i>										<i>61.20</i>	<i>42.60</i>

RECAPITULATION.

Maintenance and interest	\$9,116.27	\$10,224.50
Permanent debt (except from sinking funds)	—	—
Sinking fund requirements from revenue	—	—
Outlays	2,599.92	7,628.99
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	—	—
Transfers (except to sinking funds) and refunds	600.00	12.41
Agency, trust, and investment	1,380.03	920.48
Total payments	\$13,696.22	\$18,786.38
Balance on hand, including funds	4,902.07	5,593.21
GRAND TOTAL	\$18,598.29	\$24,379.59

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (226 TOWNS).		POPULATION 410,269
REVENUE.		\$31,140,646.73
General		24,253,260.85
<i>Taxes</i>		17,856,852.78
Property, poll, and income		16,947,466.82
Corporation, bank, etc.		909,385.96
<i>Licenses and permits</i>		348,584.97
<i>Fines and forfeits</i>		23,658.56
<i>Grants and gifts</i>		6,021,518.72
For expenses		5,991,558.30
For outlays		29,960.42
<i>All other</i>		2,645.82
Commercial		6,887,385.88
<i>Special assessments</i>		28,444.74
To meet expenses		19,329.33
To meet outlays		9,115.41
<i>Privileges</i>		1,181,508.14
<i>Departmental</i>		1,474,743.16
General government		59,914.06
Protection of persons and property		36,013.17
Health and sanitation		44,881.44
Highways		667,289.91
Charities		2,283,311.84
Soldiers' benefits		28,782.21
Schools		296,428.67
Libraries		9,493.33
Recreation		7,063.94
Unclassified		141,564.59
<i>Public service enterprises</i>		1,728,436.47
Electric light		774,050.97
Water		944,757.30
All other		9,628.20
<i>Cemeteries</i>		93,519.95
<i>Interest</i>		380,733.42
On sinking funds		-
On trust and investment funds		164,923.53
All other		215,809.89
NON-REVENUE.		\$13,843,792.97
Offsets to outlays		875,831.15
<i>Departmental</i>		872,002.99
<i>Public service enterprises</i>		3,828.16
<i>Cemeteries</i>		-
Municipal indebtedness		9,125,280.77
<i>Loans, general purposes</i>		688,245.47
<i>Loans, public service enterprises</i>		233,400.00
<i>Loans, cemeteries</i>		-
<i>Bonds refunded, current year</i>		16,819.57
<i>Temporary loans (including revenue loans)</i>		8,181,071.14
<i>Unpaid warrants or orders, current year</i>		2,281.47
<i>Premiums</i>		3,463.12
Transfers		200,008.96
<i>From sinking funds</i>		-
<i>All other</i>		200,008.96
Refunds		164,718.15
Agency, trust, and investment		3,477,953.94
<i>Taxes and licenses for State</i>		1,550,665.98
<i>Taxes for county</i>		1,122,938.09
<i>Reimbursements for grade crossings</i>		-
<i>Sinking and other permanent funds</i>		682,245.76
<i>All other</i>		122,104.11
RECAPITULATION.		
Revenue and offsets to outlays		\$32,016,477.88
Premiums		3,463.12
Municipal indebtedness		9,121,817.65
Transfers and refunds		364,727.11
Agency, trust, and investment		3,477,953.94
Total receipts		\$44,984,439.70
Balance on hand, including funds		6,152,107.88
GRAND TOTAL		\$51,136,547.58

¹ Includes \$533.48 from administration of trust funds.

Graded According to Population of 1940 — Concluded.

AGGREGATE PAYMENTS (226 TOWNS).		POPULATION 410,269
Maintenance		\$25,653,406.64
<i>Departmental</i>		<i>24,247,883.65</i>
General government		1,548,832.00
Protection of persons and property		1,831,185.13
Health and sanitation		850,585.79
Highways		4,950,062.18
Charities		6,283,349.98
Soldiers' benefits		263,853.93
Schools		7,555,069.60
Libraries		306,108.72
Recreation		163,539.85
Pensions		23,748.01
Unclassified		471,548.46
<i>Public service enterprises</i>		<i>1,201,464.73</i>
Electric light		622,300.72
Water		569,414.65
All other		9,749.36
<i>Cemeteries</i>		<i>200,643.02</i>
<i>Administration of trust funds</i>		<i>3,415.24</i>
Interest		304,143.30
<i>Loans, general purposes</i>		<i>1169,128.32</i>
<i>Loans, public service enterprises</i>		<i>2135,014.98</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		3,721,879.62
<i>Departmental</i>		<i>3,238,331.63</i>
General government		96,087.62
Protection of persons and property		261,311.80
Health and sanitation		98,670.21
Highways		1,951,697.92
Charities		3,594.02
Schools		603,918.76
Libraries		16,625.06
Recreation		42,800.45
Unclassified		163,625.79
<i>Public service enterprises</i>		<i>467,645.37</i>
Electric light		103,923.19
Water		363,222.18
All other		500.00
<i>Cemeteries</i>		<i>15,902.62</i>
Municipal indebtedness		9,906,045.33
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>31,327,519.92</i>
<i>Bonds refunded, current year</i>		<i>16,819.57</i>
<i>Temporary loans (including revenue loans)</i>		<i>8,560,578.94</i>
<i>Warrants or orders, previous years</i>		<i>1,126.90</i>
Transfers		200,008.96
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>200,008.96</i>
Refunds		164,718.15
Agency, trust, and investment		3,459,146.61
<i>Taxes and licenses for State</i>		<i>1,550,665.98</i>
<i>Taxes for county</i>		<i>1,122,938.09</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>664,406.59</i>
<i>All other</i>		<i>121,135.95</i>

RECAPITULATION.

Maintenance and interest	\$25,957,549.94
Permanent debt (except from sinking funds)	31,327,519.92
Sinking fund requirements from revenue	—
Outlays	3,721,879.62
Permanent debt from sinking funds	—
Bonds refunded, current year	16,819.57
Temporary loans	8,561,705.84
Transfers (except to sinking funds) and refunds	364,727.11
Agency, trust, and investment	3,459,146.61
Total payments	\$43,409,348.61
Balance on hand, including funds	7,727,198.97
GRAND TOTAL	\$51,136,547.58

¹ Includes \$618.75 paid from Federal grants for outlays.² Includes \$176.50 paid from proceeds of sale of electric light plant.³ Includes \$7,449.35 paid from balances of Federal grants for outlays; \$4,000 paid from sewer assessment reserve; \$1,300 paid from proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1941.*

Towns. (Population under 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Serial	
Seekonk	\$34,500.00	\$34,500.00	—	—	—	—	—	—
Leicester	161,808.51	85,500.00	\$8,308.51	—	\$50,000.00	\$18,000.00	—	—
Swansea	83,800.00	58,800.00	—	—	25,000.00	—	—	—
Wrentham	44,000.00	42,000.00	—	\$2,000.00	—	—	—	—
Wilmington	437,653.89	36,350.00	13,213.89	218,100.00	150,000.00	20,000.00	—	—
Oxford	83,500.00	50,500.00	—	—	30,000.00	3,000.00	—	—
Dudley	147,000.00	51,300.00	—	21,400.00	75,000.00	—	—	—
Templeton	99,000.00	49,000.00	—	—	50,000.00	—	—	—
Blackstone	152,700.00	77,700.00	—	—	75,000.00	8,150.00	—	—
Medfield	289,150.00	181,000.00	—	100,000.00	—	—	—	—
Williamstown	5,000.00	5,000.00	—	—	75,000.00	10,000.00	—	—
Lee	146,800.00	61,800.00	—	—	—	—	—	—
Dalton	42,300.00	42,300.00	—	—	—	—	—	—
Acushnet	13,800.00	13,800.00	—	—	75,000.00	—	—	—
Westport	134,300.00	59,300.00	—	—	100,000.00	6,000.00	—	—
Scituate	670,500.00	10,500.00	—	554,000.00	—	—	—	—
Holden	34,000.00	1,000.00	—	—	20,000.00	13,000.00	—	—
East Bridgewater	82,036.83	59,500.00	596.83	7,000.00	50,000.00	15,000.00	—	—
Westford	92,400.00	22,400.00	—	—	50,000.00	20,000.00	—	—
Bedford	21,000.00	10,000.00	—	11,000.00	—	—	—	—
Sharon	119,000.00	43,000.00	—	26,000.00	50,000.00	—	—	—
Provincetown	79,000.00	24,000.00	—	20,000.00	35,000.00	—	—	—
Weston	308,000.00	111,000.00	—	147,000.00	50,000.00	—	—	—
Ayer	63,000.00	37,000.00	—	26,000.00	—	—	—	—
Rockport	209,000.00	105,000.00	—	104,000.00	—	—	—	—
Warren	168,455.85	109,900.00	555.85	—	50,000.00	8,000.00	—	—
Barre	59,000.00	9,000.00	—	29,000.00	15,000.00	—	—	—
Wayland	66,500.00	51,000.00	—	11,000.00	—	4,500.00	—	—
Belchertown	32,000.00	7,000.00	—	—	20,000.00	5,000.00	—	—
East Longmeadow	76,200.00	45,000.00	—	19,300.00	—	11,900.00	—	—
Nantucket	103,000.00	77,000.00	—	28,000.00	—	—	—	—
Westwood	163,500.00	162,000.00	—	—	—	1,500.00	—	—
Holbrook	99,000.00	43,000.00	—	4,000.00	50,000.00	2,000.00	—	—
Bourne	24,000.00	24,000.00	—	—	50,000.00	—	—	—
North Brookfield	59,500.00	4,500.00	—	5,000.00	40,000.00	—	—	—
Medway	115,500.00	62,500.00	—	13,000.00	—	—	—	—

[illegible]

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1941 — Continued.*

Towns. (Population under 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Serial	
Hatfield	\$30,362.74	\$5,000.00	—	—	\$25,000.00	—	—	\$362.74
Lunenburg	1,000.00	1,000.00	—	—	—	—	—	—
Rutland	60,800.00	47,800.00	—	\$3,000.00	—	\$10,000.00	—	—
Hull	216,000.00	110,000.00	—	—	100,000.00	6,000.00	—	—
Hardwick	39,000.00	9,000.00	—	—	20,000.00	10,000.00	—	—
Raynham	10,000.00	10,000.00	—	—	—	—	—	—
Chatham	15,000.00	15,000.00	—	—	—	—	—	—
Westminster	39,500.00	19,500.00	—	—	20,000.00	—	—	—
Groveland	40,500.00	35,000.00	—	5,500.00	—	—	—	—
Townsend	117,760.91	—	\$607.08	99,000.00	10,000.00	7,000.00	—	1,153.83
Hamilton	140,000.00	52,000.00	—	88,000.00	—	—	—	—
Marion	136,300.00	105,000.00	—	31,300.00	—	—	—	—
Dennis	7,200.00	6,000.00	—	—	—	1,200.00	—	—
Northfield	40,500.00	40,500.00	—	—	—	—	—	—
Tisbury	45,000.00	45,000.00	—	—	—	—	—	—
Norwell	67,000.00	67,000.00	—	—	—	—	—	—
Nahant	64,000.00	24,000.00	—	—	40,000.00	—	—	—
West Boylston	43,000.00	43,000.00	—	—	—	—	—	—
Stockbridge	78,000.00	53,000.00	—	—	25,000.00	—	—	—
Georgetown	123,000.00	—	—	123,000.00	—	—	—	—
Harvard	37,900.00	37,900.00	—	—	—	—	—	—
Lincoln	35,000.00	—	—	35,000.00	—	—	—	—
Lakeville	—	—	—	—	—	—	—	—
Sudbury	55,000.00	25,000.00	—	—	30,000.00	—	—	—
Millville	60,000.00	—	—	—	60,000.00	—	—	—
Pembroke	192,500.00	46,000.00	—	—	—	10,500.00	—	—
Sterling	76,000.00	25,000.00	—	136,000.00	—	—	—	—
Sheffield	3,000.00	3,000.00	—	51,000.00	—	—	—	—
Cheshire	2,500.00	2,500.00	—	—	—	—	—	—
Williamsburg	24,998.92	18,000.00	—	—	—	6,998.92	—	—
Littleton	33,000.00	33,000.00	—	—	—	—	—	—
Shelburne	26,000.00	26,000.00	—	—	—	—	—	—
Tyngsborough	25,000.00	—	—	—	25,000.00	—	—	—
Mattapoisett	28,000.00	18,000.00	—	—	—	—	—	—
Newbury	28,000.00	2,500.00	—	10,000.00	20,000.00	5,500.00	—	—
Freetown	20,000.00	—	—	—	20,000.00	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1941 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Serial	
Gill	\$2,000.00	\$2,000.00	—	—	—	—	—	—
Petersham	4,000.00	4,000.00	—	—	—	—	—	—
Wellesley	51,000.00	51,000.00	—	—	—	—	—	—
Ashfield	26,000.00	26,000.00	—	—	—	—	—	—
Halifax	—	—	—	—	—	—	—	—
Brewster	11,119.68	7,000.00	—	—	—	—	—	—
Royalston	30,100.00	19,500.00	—	—	\$5,000.00	\$4,000.00	—	\$119.68
Paxton	88,000.00	3,000.00	—	\$70,000.00	15,000.00	5,600.00	—	—
Charlmont	4,500.00	4,500.00	—	—	—	—	—	—
Boxford	17,000.00	17,000.00	—	—	—	—	—	—
Bolton	—	—	—	—	—	—	—	—
Carlisle	10,000.00	—	—	—	10,000.00	—	—	—
Princeton	20,200.00	15,200.00	—	—	—	5,000.00	—	—
Becket	36,675.00	22,125.00	—	—	14,550.00	—	—	—
Leverett	—	—	—	—	—	—	—	—
Granville	12,000.00	12,000.00	—	—	—	—	—	—
Richmond	14,075.00	12,000.00	—	—	—	2,075.00	—	—
Cummington	510.00	—	—	510.00	—	—	—	—
Truro	14,045.75	14,000.00	—	—	—	—	—	—
Eastham	20,000.00	10,000.00	—	—	—	10,000.00	—	45.75
Pellham	1,500.00	—	—	—	—	—	—	—
Plympton	16,500.00	7,500.00	—	—	6,000.00	1,500.00	—	—
Phillipston	6,500.00	1,500.00	—	—	5,000.00	3,000.00	—	—
Blandford	11,900.00	1,000.00	—	10,900.00	—	—	—	—
Worthington	17,000.00	17,000.00	—	—	—	—	—	—
Egremont	—	—	—	—	—	—	—	—
Dunstable	11,500.00	—	—	1,500.00	10,000.00	—	—	—
Warwick	—	—	—	—	—	—	—	—
New Braintree	14,000.00	14,000.00	—	—	—	—	—	—
Mashpee	34,298.94	21,500.00	\$3,048.94	—	7,500.00	2,250.00	—	—
Oakham	—	—	—	—	—	—	—	—
Chesterfield	—	—	—	—	—	—	—	—
Florida	—	—	—	—	—	—	—	—
Sandisfield	—	—	—	—	—	—	—	—
Westhampton	—	—	—	—	—	—	—	—
Wendell	3,000.00	3,000.00	—	—	—	—	—	—

[illegible]

TABLE III. — *Relation of Indebtedness to Valuation — 1941.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of January 1, 1941, together with the supplemental assessment of December, 1941.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are fifty towns having a total valuation of \$57,428,867 which showed no funded or fixed debt.

Towns. (Population under 5,000)	Population of 1940	Percentage of Net Debt of Valuation	Valuation of 1941 including Motor Vehicles	Net Funded or Fixed Debt
1 Bellingham	2,979	12.6	\$2,476,353	\$312,990.00
2 Medfield	4,384	9.4	2,992,579	281,000.00
3 Southborough	2,231	7.2	3,170,446	228,000.00
4 Georgetown	1,803	6.5	1,893,401	123,000.00
5 Hanover	2,875	6.4	3,776,458	243,000.00
6 Marshfield	2,419	6.4	8,519,515	546,000.00
7 Paxton	791	6.2	1,180,065	73,000.00
8 Sturbridge	2,227	6.1	1,701,466	103,800.00
9 Pembroke	1,718	6.0	3,047,956	182,000.00
10 Granby	1,085	5.7	1,058,698	60,000.00
11 Wilmington	4,645	5.4	4,706,878	254,450.00
12 West Newbury	1,515	5.1	1,314,318	67,400.00
13 Warren	3,531	4.9	2,249,395	109,900.00
14 North Reading	2,886	4.8	2,909,004	138,800.00
15 Townsend	2,065	4.4	2,254,639	99,000.00
16 Scituate	4,130	4.2	13,559,920	564,500.00
17 Southampton	950	3.7	1,092,419	40,000.00
18 Sterling	1,713	3.6	2,134,843	76,000.00
19 Northborough	2,382	3.5	2,329,496	80,950.00
20 Rockport	3,556	3.5	6,023,893	209,000.00
21 Burlington	2,275	3.4	2,415,379	82,000.00
22 Avon	2,335	3.2	1,916,922	62,000.00
23 Rutland	2,181	3.2	1,570,524	50,300.00
24 Blackstone	4,566	3.2	2,443,031	77,700.00
25 Ashland	2,479	3.2	3,321,164	105,600.00
26 New Salem	357	3.1	343,765	10,800.00
27 Monroe	207	3.1	722,552	22,200.00
28 Southwick	1,579	2.9	2,193,566	63,500.00
29 Dudley	4,616	2.9	2,549,656	72,700.00
30 Rehoboth	2,736	2.7	2,793,282	76,000.00
31 Norwell	1,871	2.6	2,534,587	67,000.00
32 Brimfield	1,012	2.6	1,098,275	29,000.00
33 Chester	1,284	2.6	1,253,162	32,800.00
34 Becket	689	2.6	867,538	22,125.00
35 Worthington	471	2.5	674,006	17,000.00
36 Deerfield	2,684	2.4	4,401,201	107,000.00
37 Marion	2,030	2.4	5,623,511	136,300.00
38 Groveland	2,122	2.4	1,688,453	40,500.00
39 Leicester	4,851	2.4	3,576,264	85,500.00
40 Royalston	795	2.4	817,712	19,500.00
41 Hamilton	2,037	2.4	5,875,930	140,000.00
42 Orleans	1,451	2.3	4,342,705	99,500.00
43 Weston	3,590	2.3	11,403,324	258,000.00
44 Harwich	2,535	2.3	7,745,150	175,000.00
45 New Braintree	439	2.2	626,534	14,000.00
46 Medway	3,297	2.2	3,445,555	75,500.00
47 Ashfield	872	2.2	1,187,679	26,000.00
48 Westwood	3,376	2.2	7,432,743	162,000.00
49 Huntington	1,340	2.2	1,199,884	25,850.00
50 Dighton	2,983	2.1	3,281,318	69,000.00
51 Clarksburg	1,317	2.1	642,791	13,500.00
52 Wellfleet	890	2.1	2,439,011	51,000.00
53 Norton	3,107	2.0	2,488,081	51,000.00
54 Hubbardston	1,022	2.0	848,092	17,000.00
55 Northfield	1,975	2.0	2,027,935	40,500.00
56 Mashpee	434	2.0	1,085,679	21,500.00
57 Russell	1,242	2.0	2,430,809	48,000.00
58 Hinsdale	1,235	1.9	1,050,396	19,960.40
59 Shirley	2,608	1.8	1,890,220	34,700.00
60 West Boylston	1,822	1.7	2,562,294	48,000.00
61 Mount Washington	57	1.7	239,552	4,000.00
62 Harvard	1,790	1.7	2,275,212	37,900.00
63 Middleton	2,348	1.7	2,166,064	36,000.00
64 Templeton	4,601	1.6	2,879,932	49,000.00
65 Hopkinton	2,697	1.6	3,223,933	52,000.00
66 Mendon	1,315	1.6	1,490,431	24,000.00
67 Ayer	3,572	1.6	3,828,310	63,000.00
68 Oxford	4,623	1.6	3,248,671	50,500.00
69 Millis	2,278	1.5	3,038,137	47,000.00
70 Wilbraham	3,041	1.5	3,532,125	54,000.00
71 Richmond	624	1.5	804,866	12,000.00
72 Barre	3,528	1.5	2,594,052	38,000.00
73 East Longmeadow	3,403	1.5	4,400,620	64,300.00

TABLE III. — *Relation of Indebtedness to Valuation — 1941 — Continued.*

Towns. (Population under 5,000)	Population of 1940	Percentage of Net Debt of Valuation	Valuation of 1941 including Motor Vehicles	Net Funded or Fixed Debt
74 Holbrook	3,330	1.4	\$3,296,029	\$47,000.00
75 East Bridgewater	3,832	1.4	4,681,732	66,500.00
76 Yarmouth	2,286	1.4	6,145,606	87,000.00
77 Lee	4,222	1.4	4,441,656	61,800.00
78 Blandford	479	1.4	877,140	11,900.00
79 East Brookfield	1,016	1.3	1,122,919	15,000.00
80 Williamsburg	1,684	1.3	1,356,791	18,000.00
81 Boxford	778	1.3	1,322,496	17,000.00
82 Topsfield	1,150	1.3	3,092,120	39,000.00
83 Oak Bluffs	1,584	1.2	5,042,053	63,000.00
84 Wales	367	1.2	370,167	4,600.00
85 Princeton	713	1.2	1,223,848	15,200.00
86 Stockbridge	1,815	1.2	4,321,166	53,000.00
87 Swansea	4,684	1.2	4,800,747	58,800.00
88 Hawley	257	1.2	247,306	3,000.00
89 Goshen	237	1.2	370,430	4,300.00
90 Westport	4,134	1.1	5,206,876	59,300.00
91 Wrentham	4,674	1.1	3,961,014	44,000.00
92 Hopedale	3,113	1.1	3,253,106	36,000.00
93 Wendell	391	1.1	272,593	3,000.00
94 Sharon	3,737	1.1	6,271,708	69,000.00
95 Littleton	1,651	1.1	3,058,454	33,000.00
96 Plainville	1,302	1.1	1,702,527	18,000.00
97 Westminster	2,126	1.0	1,873,349	19,500.00
98 Wayland	3,505	1.0	6,046,810	62,000.00
99 Provincetown	3,668	1.0	4,391,459	44,000.00
100 Plympton	532	1.0	766,222	7,500.00
101 Sunderland	1,085	1.0	1,173,586	11,400.00
102 Chilmark	226	1.0	781,170	7,500.00
103 Leyden	260	0.9	297,661	2,750.00
104 Lenox	2,884	0.9	5,428,550	50,000.00
105 Shelburne	1,636	0.9	2,830,809	26,000.00
106 Lincoln	1,783	0.9	3,861,085	35,000.00
107 Boylston	1,388	0.9	1,020,632	9,000.00
108 Pepperell	3,114	0.9	2,889,130	25,000.00
109 Holliston	3,000	0.9	3,932,440	34,000.00
110 Sudbury	1,754	0.9	2,932,022	25,000.00
111 Nantucket	3,401	0.8	12,586,212	105,000.00
112 Tisbury	1,966	0.8	5,525,645	45,000.00
113 Mattapoisett	1,608	0.8	3,597,418	28,000.00
114 Dalton	4,206	0.8	5,493,267	42,300.00
115 Brookfield	1,393	0.8	1,303,618	10,000.00
116 Truro	585	0.7	1,867,334	14,000.00
117 New Marlborough	956	0.7	1,438,845	10,500.00
118 Bedford	3,807	0.7	3,042,373	21,000.00
119 Hanson	2,570	0.7	3,098,523	21,000.00
120 Eastham	582	0.7	1,494,344	10,000.00
121 Lynnfield	2,287	0.6	4,854,020	31,000.00
122 Douglas	2,617	0.6	1,900,124	12,000.00
123 Gay Head	127	0.6	167,078	1,050.00
124 Hull	2,167	0.6	17,610,168	110,000.00
125 Granville	668	0.6	1,924,840	12,000.00
126 Seekonk	4,912	0.6	5,775,729	34,500.00
127 Westford	3,830	0.6	3,928,309	22,400.00
128 Hardwick	2,154	0.6	1,606,401	9,000.00
129 Lancaster	2,963	0.6	2,886,520	16,000.00
130 Acton	2,701	0.5	3,835,552	20,000.00
131 Salisbury	2,376	0.5	3,147,618	16,000.00
132 West Stockbridge	1,062	0.5	1,237,335	6,000.00
133 Acushnet	4,145	0.5	2,881,730	13,800.00
134 Holland	247	0.5	294,019	1,400.00
135 Raynham	2,141	0.5	2,143,972	10,000.00
136 Charlemont	789	0.5	969,910	4,500.00
137 Rowe	233	0.4	675,886	3,000.00
138 Nahant	1,835	0.4	5,616,788	24,000.00
139 Belchertown	3,503	0.4	1,700,113	7,000.00
140 Kingston	2,783	0.4	4,711,771	19,000.00
141 Charlton	2,557	0.4	1,994,111	7,939.52
142 North Brookfield	3,304	0.4	2,582,908	9,500.00
143 Edgartown	1,370	0.3	4,325,175	14,700.00
144 West Bridgewater	3,247	0.3	3,537,562	11,740.00
145 Phillipston	481	0.3	462,452	1,500.00
146 Duxbury	2,359	0.3	7,775,288	25,000.00
147 Berkley	1,130	0.3	932,511	2,900.00
148 Dunstable	447	0.3	490,111	1,500.00
149 Rowley	1,533	0.3	1,577,794	4,800.00
150 Brewster	827	0.3	2,384,964	7,000.00
151 Dover	1,374	0.3	4,236,742	12,000.00
152 Petersham	923	0.3	1,436,392	4,000.00
153 Savoy	300	0.3	192,794	500.00
154 Tolland	129	0.2	404,992	1,000.00
155 Bourne	3,315	0.2	9,959,367	24,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1941 — Concluded.*

Towns. (Population under 5,000)	Population of 1940	Percentage of Net Debt of Valuation	Valuation of 1941 including Motor Vehicles	Net Funded or Fixed Debt
156 Cohasset	3,111	0.2	\$10,406,860	\$25,000.00
157 Hampden	1,023	0.2	872,559	2,000.00
158 Chatham	2,136	0.2	7,164,038	15,000.00
159 Gill	931	0.2	959,297	2,000.00
160 Cheshire	1,708	0.2	1,207,587	2,500.00
161 Hatfield	2,216	0.2	2,764,499	5,000.00
162 Sandwich	1,360	0.2	2,934,732	5,300.00
163 Manchester	2,472	0.2	10,197,546	18,000.00
164 Sheffield	1,709	0.2	1,811,507	3,000.00
165 Essex	1,384	0.1	1,789,329	2,500.00
166 Newbury	1,599	0.1	2,286,715	2,500.00
167 Dennis	2,015	0.1	5,704,051	6,000.00
168 Cummington	608	0.1	557,955	510.00
169 Carver	1,469	0.1	2,986,110	2,500.00
170 Gosnold	136	0.1	1,275,387	1,000.00
171 Ashby	1,026	0.1	1,176,386	900.00
172 Williamstown	4,294	0.1	7,217,899	5,000.00
173 Upton	2,249	0.1	1,402,660	900.00
174 Lunenburg	2,195	1-	2,643,526	1,000.00
175 West Brookfield	1,387	1-	1,500,723	500.00
176 Holden	3,924	1-	3,942,325	1,000.00
.	363,733	1.7	\$534,198,052	\$8,984,714.92

¹ Less than one-tenth of one per cent.



TABLE IV. — *Debt Transactions for 1941 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 281 to 283). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 261, under the section "Municipal Indebtedness."

Refunding loans for the current year were issued for the renewal of tax title loans.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Seekonk . . .	—	—	—	\$60,000.00	—	—	\$10,000.00	\$2,000.00	—	\$60,000.00	—	—
Leicester . . .	—	—	—	153,000.00	\$18,000.00	—	11,000.00	1,048.50	—	185,000.00	—	—
Swansea . . .	—	—	—	125,000.00	—	—	10,000.00	—	—	130,000.00	—	—
Wrentham . . .	—	—	—	—	2,000.00	—	3,000.00	—	\$2,000.00	—	\$2,000.00	—
Wilmington . . .	—	\$16,225.00	—	150,000.00	25,000.00	—	12,500.00	25,608.97	13,900.00	145,000.00	5,000.00	—
Oxford . . .	—	—	—	50,000.00	3,000.00	—	10,000.00	—	—	70,000.00	—	—
Dudley . . .	—	—	—	75,000.00	9,450.00	—	8,700.00	—	6,800.00	75,000.00	9,450.00	—
Templeton . . .	—	—	—	125,000.00	—	—	15,000.00	—	—	135,000.00	—	—
Blackstone . . .	—	—	—	100,000.00	—	—	10,300.00	—	—	100,000.00	—	—
Medfield . . .	\$181,000.00	—	—	—	8,150.00	—	6,000.00	—	12,000.00	30,000.00	8,150.00	—
Williamstown . . .	—	—	—	40,000.00	—	—	22,000.00	—	—	40,000.00	—	—
Lee . . .	—	—	—	175,000.00	10,000.00	—	10,450.00	—	—	180,000.00	—	—
Dalton . . .	—	—	—	115,000.00	—	—	11,300.00	—	—	125,000.00	—	—
Acushnet . . .	—	—	—	50,000.00	—	—	5,400.00	—	—	60,000.00	—	—
Westport . . .	—	—	—	200,000.00	—	—	9,400.00	—	—	250,000.00	—	—
Scituate . . .	—	—	—	250,000.00	6,000.00	—	13,000.00	—	33,000.00	300,000.00	—	—
Holden . . .	—	—	—	40,000.00	13,000.00	—	2,000.00	—	—	40,000.00	8,000.00	—
East Bridgewater . . .	14,000.00	2,000.00	—	60,000.00	15,000.00	—	6,500.00	1,403.17	3,500.00	90,000.00	—	—
Westford . . .	—	—	—	125,000.00	20,000.00	—	9,500.00	—	—	75,000.00	17,000.00	—
Bedford . . .	—	—	—	—	—	—	8,000.00	—	2,200.00	—	—	—
Sharon . . .	—	—	—	125,000.00	5,000.00	—	18,700.00	—	—	150,000.00	5,000.00	—
Provincetown . . .	—	—	—	130,000.00	—	—	6,000.00	—	2,000.00	130,000.00	—	—
Weston . . .	—	—	\$55,000.00	100,000.00	4,000.00	—	14,000.00	—	3,500.00	120,000.00	—	—
Ayer . . .	5,000.00	—	20,000.00	25,000.00	—	—	8,000.00	—	1,000.00	25,000.00	—	—
Rockport . . .	—	—	—	50,000.00	11,900.00	—	19,875.00	—	7,000.00	50,000.00	11,900.00	—
Warren . . .	—	555.85	—	100,000.00	8,000.00	—	17,000.00	1,119.07	—	100,000.00	3,500.00	—
Barre . . .	7,000.00	—	—	50,000.00	6,000.00	—	1,000.00	—	3,000.00	55,000.00	5,000.00	—
Wayland . . .	—	—	—	45,000.00	26,000.00	—	5,000.00	—	6,000.00	45,000.00	21,500.00	—
Belchertown . . .	—	—	—	40,000.00	5,000.00	—	3,000.00	—	—	35,000.00	5,000.00	—
East Longmeadow . . .	6,000.00	—	3,800.00	30,000.00	11,900.00	—	11,500.00	—	6,000.00	40,000.00	—	—
Nantucket . . .	—	—	—	50,000.00	—	—	25,500.00	—	2,000.00	100,000.00	—	—
Westwood . . .	—	—	—	75,000.00	1,500.00	—	9,000.00	—	—	75,000.00	1,000.00	—

Holbrook	-	-	90,000.00	2,000.00	-	10,000.00	-	1,000.00	90,000.00	1,000.00	-
Roume	-	-	50,000.00	-	-	12,500.00	-	-	50,000.00	-	-
North Brookfield	-	-	60,000.00	-	-	5,500.00	-	5,000.00	60,000.00	-	-
Medway	-	-	90,000.00	-	-	10,500.00	-	3,000.00	65,000.00	-	-
West Bridgewater	-	-	-	-	-	-	-	3,900.00	-	6,235.00	-
Pepperell	-	-	100,000.00	-	-	5,000.00	-	-	100,000.00	-	-
Hopedale	-	-	40,000.00	-	-	5,000.00	-	-	40,000.00	-	-
Cohasset	-	-	-	-	-	-	-	-	-	-	-
Norton	-	-	50,000.00	-	-	2,000.00	-	4,000.00	60,000.00	-	-
Wilbraham	-	-	85,000.00	-	-	-	-	6,000.00	50,000.00	15,100.00	-
Holliston	-	-	20,000.00	15,100.00	-	5,000.00	-	-	20,000.00	-	-
Dighton	-	-	40,000.00	-	-	4,000.00	-	-	40,000.00	-	-
Bellingham	-	-	120,000.00	-	-	8,600.00	-	1,000.00	65,000.00	-	-
Lancaster	-	-	28,000.00	-	-	4,000.00	-	1,500.00	28,000.00	-	-
North Reading	-	-	50,000.00	8,250.00	-	6,000.00	-	5,500.00	70,000.00	5,250.00	-
Lenox	-	-	-	8,700.00	-	5,000.00	-	5,000.00	-	1,200.00	-
Hanover	-	-	70,000.00	9,000.00	-	4,000.00	-	12,000.00	110,000.00	11,000.00	-
Kingston	-	-	40,000.00	-	-	-	-	6,000.00	40,000.00	-	-
Sutton	-	-	60,000.00	-	-	11,500.00	-	-	60,000.00	-	-
Rehoboth	-	-	65,000.00	-	-	-	-	-	60,000.00	-	-
Acton	-	-	25,000.00	10,000.00	-	1,000.00	-	4,000.00	25,000.00	-	-
Hopkinton	-	-	50,000.00	-	-	4,000.00	-	-	55,000.00	-	-
Deerfield	-	-	-	6,500.00	\$250.27	17,000.00	-	-	-	1,500.00	-
Douglas	-	-	20,000.00	10,650.00	-	3,000.00	-	-	20,000.00	10,500.00	-
Shirley	-	-	20,000.00	-	-	5,200.00	-	-	20,000.00	-	-
Hadley	-	-	-	-	-	2,500.00	-	-	-	-	-
Hanson	-	-	25,000.00	2,500.00	-	4,000.00	-	6,000.00	50,000.00	3,500.00	-
Charlton	-	-	20,000.00	27,500.00	-	5,500.00	-	-	20,000.00	29,500.00	-
Groton	-	-	40,000.00	12,000.00	-	-	-	-	40,000.00	10,000.00	-
Harwich	-	-	-	10,704.92	-	7,000.00	-	8,000.00	-	3,512.78	-
Ashland	-	-	50,000.00	16,500.00	-	8,500.00	-	7,000.00	60,000.00	10,000.00	-
Manchester	-	-	80,000.00	-	-	11,000.00	-	-	80,000.00	-	-
Marshfield	-	-	75,000.00	100,000.00	-	14,000.00	-	31,000.00	75,000.00	-	-
Northborough	-	-	25,000.00	-	-	8,500.00	-	5,725.00	25,000.00	6,000.00	-
Salisbury	-	-	100,000.00	5,380.00	-	9,000.00	-	-	110,000.00	4,816.99	-
Duxbury	-	-	-	-	-	5,000.00	-	-	-	-	-
Middleton	-	-	50,000.00	-	-	3,000.00	-	-	50,000.00	-	-
Arden	-	-	45,000.00	-	-	4,700.00	-	-	55,000.00	-	-
Merriam	-	-	30,000.00	5,650.00	-	1,000.00	-	-	40,000.00	5,510.00	-
Norfolk	-	-	30,000.00	-	-	-	-	-	35,000.00	-	-
Lynnfield	-	-	-	10,000.00	-	3,000.00	-	-	30,000.00	-	-
Yarmouth	-	-	25,000.00	5,200.00	-	12,000.00	-	4,000.00	25,000.00	800.00	-
Mills	-	-	50,000.00	-	-	6,000.00	-	4,000.00	50,000.00	-	-
Burlington	-	-	100,000.00	6,000.00	-	9,000.00	-	-	110,000.00	6,000.00	-
								6,005.97			

TABLE IV. — Debt Transactions for 1941 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED					Warrants or Orders
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	
Ashburnham	-	-	-	\$10,000.00	\$13,500.00	-	-	-	\$10,000.00	-	-
Upton	-	-	-	20,000.00	-	\$900.00	-	-	20,000.00	-	-
Southborough	-	-	-	-	3,400.00	3,000.00	-	\$12,000.00	-	\$3,400.00	-
Sturbridge	\$4,800.00	-	\$2,000.00	10,000.00	-	7,000.00	-	5,000.00	10,000.00	-	-
Hatfield	-	-	-	30,000.00	7,300.00	5,000.00	-	-	25,000.00	13,100.00	-
Lunenburg	-	-	-	25,000.00	-	1,000.00	-	-	25,000.00	-	-
Rutland	6,000.00	-	-	20,000.00	10,000.00	6,200.00	-	1,000.00	20,000.00	7,000.00	-
Hull	110,000.00	-	-	200,000.00	6,000.00	21,000.00	-	-	250,000.00	-	-
Hardwick	-	-	-	50,000.00	10,000.00	5,500.00	-	-	50,000.00	9,000.00	-
Raynham	-	-	-	15,000.00	7,700.00	3,000.00	-	-	15,000.00	7,700.00	-
Chatham	-	-	-	-	-	5,000.00	-	-	-	-	-
Westminster	-	-	-	20,000.00	-	2,500.00	-	-	17,000.00	-	-
Groveland	-	-	-	-	4,500.00	2,000.00	-	2,000.00	-	9,000.00	-
Townsend	-	-	-	25,000.00	7,000.00	7,000.00	\$906.41	5,000.00	35,000.00	-	\$1,126.90
Hamilton	-	-	-	50,000.00	-	10,000.00	-	6,000.00	50,000.00	-	-
Marion	-	-	31,300.00	30,000.00	-	-	-	-	30,000.00	-	-
Dennis	-	-	-	10,000.00	1,200.00	10,500.00	-	-	10,000.00	3,500.00	-
Northfield	-	-	-	20,000.00	-	11,500.00	-	-	20,000.00	-	-
Tisbury	-	-	-	20,000.00	-	11,000.00	-	-	20,000.00	3,000.00	-
Norwell	-	-	-	35,000.00	-	7,000.00	-	-	70,000.00	-	-
Nahant	-	-	-	100,000.00	-	5,000.00	-	2,700.00	100,000.00	-	-
West Boylston	-	-	-	25,000.00	-	4,000.00	-	-	25,000.00	-	-
Stockbridge	-	-	-	85,000.00	-	7,000.00	-	-	85,000.00	-	-
Georgetown	-	-	12,500.00	40,000.00	-	1,000.00	-	8,500.00	40,000.00	14,450.00	-
Harvard	28,400.00	-	-	15,000.00	-	2,000.00	-	5,000.00	15,000.00	-	-
Lincoln	-	-	-	-	-	-	-	-	-	-	-
Lakeville	-	-	-	15,000.00	-	5,000.00	-	-	15,000.00	9,171.83	-
Sudbury	-	-	-	45,000.00	-	-	-	-	45,000.00	-	-
Millville	-	-	-	60,000.00	-	-	-	-	85,000.00	-	-
Pembroke	-	-	-	20,000.00	10,500.00	6,000.00	-	8,000.00	20,000.00	5,469.23	-
Sterling	-	-	5,000.00	30,000.00	18,000.00	3,500.00	-	4,000.00	40,000.00	18,000.00	-
Sheffield	-	-	-	-	-	2,000.00	-	-	-	-	-
Cheshire	-	-	-	25,000.00	3,000.00	2,300.00	-	-	25,000.00	6,000.00	-
Williamsburg	-	-	-	15,000.00	6,998.92	3,000.00	-	-	15,000.00	-	-
Littleton	-	-	-	-	10,500.00	7,000.00	-	500.00	15,000.00	10,500.00	-
Shelburne	14,000.00	-	-	25,000.00	-	2,000.00	-	-	25,000.00	-	-

Tyngsborough					40,000.00	13,375.00		675.00				30,000.00	13,938.37
Mattapoisett					40,000.00	—		2,000.00			6,100.00	40,000.00	—
Newbury					70,000.00	5,500.00		2,849.94				60,000.00	3,720.00
Freetown					30,000.00	—		—				30,000.00	—
Oak Bluffs					50,000.00	—		10,000.00	3,898.30			60,000.00	—
Southwick					—	14,500.00		3,000.00	171.80			10,000.00	24,000.00
Rowley					30,000.00	—		2,600.00	—			45,000.00	—
Buckland					—	—		—	—			—	—
West Newbury					30,000.00	6,800.00		1,500.00	—		3,000.00	50,000.00	6,800.00
Colrain					15,000.00	13,000.00		2,000.00	—		—	15,000.00	9,000.00
Carver					25,000.00	7,500.00		1,000.00	—		—	25,000.00	6,500.00
Orleans					—	—		6,500.00	—		—	—	—
Brookfield					23,000.00	8,612.30		1,450.00	—		2,000.00	23,000.00	5,762.30
Boylston				6,000.00	10,000.00	8,650.00		500.00	—		—	10,000.00	8,947.85
West Brookfield				—	15,000.00	10,000.00		500.00	—		1,500.00	25,000.00	8,500.00
Essex				—	15,000.00	9,800.00		1,500.00	—		—	15,000.00	—
Dover				—	35,000.00	—		6,000.00	—		—	35,000.00	—
Edgartown				—	20,000.00	—		3,700.00	—		—	20,000.00	—
Sandwich				—	30,000.00	3,800.00		4,500.00	1,205.17		—	55,000.00	4,000.00
Huntington				—	40,000.00	11,500.00		2,650.00	—		—	50,000.00	19,500.00
Erving				—	30,000.00	—		—	—		—	30,000.00	—
Lanesborough				—	—	—		—	—		—	—	—
Clarksburg				—	20,000.00	4,000.00		3,500.00	—		—	35,000.00	—
Mendon				—	28,700.00	—		2,000.00	—		—	36,700.00	6,500.00
Plainville				18,000.00	20,000.00	—		—	—		—	20,000.00	—
Chester				—	20,000.00	—		2,800.00	—		4,500.00	30,000.00	—
Rochester				—	—	—		—	—		—	—	—
Stow				—	46,000.00	—		—	—		—	50,000.00	—
Russell				—	80,000.00	—		9,450.00	—		3,100.00	75,000.00	—
Hinsdale				—	46,000.00	—		6,050.00	—		—	45,000.00	—
Wenham				—	50,000.00	6,550.00		—	—		—	50,000.00	6,550.00
Topsfield				9,000.00	20,000.00	—		5,000.00	—		—	20,000.00	—
Berkley				—	25,000.00	—	349.20	1,650.00	—		—	35,000.00	—
Grandy				60,000.00	—	8,000.00		—	—		—	—	8,000.00
Sunderland				—	20,000.00	5,000.00		4,650.00	—		—	20,000.00	5,000.00
West Stockbridge				—	25,000.00	—		2,000.00	—		—	35,000.00	—
Berlin				—	12,000.00	5,000.00		—	—		—	22,000.00	—
Asby				—	17,500.00	—		1,200.00	—		—	17,500.00	—
Hampden				—	10,000.00	12,700.00		1,200.00	—		—	10,000.00	6,100.00
Hubbardston				—	—	—		1,000.00	—		—	—	6,000.00
Sherborn				—	20,000.00	10,450.00		—	—		2,000.00	20,000.00	10,130.58
East Brookfield				2,000.00	35,000.00	4,200.00		2,000.00	—		—	35,000.00	16,250.00
Brimfield				29,000.00	15,000.00	17,450.00		—	—		—	15,000.00	—
Whately				—	—	6,000.00		—	—		—	—	6,000.00

TABLE IV. — Debt Transactions for 1941 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
New Marlborough	-	-	-	\$28,500.00	-	-	\$2,500.00	-	-	\$41,500.00	-	-
Barnardston	-	-	-	-	-	-	-	-	\$2,000.00	-	-	-
Southampton	-	-	-	-	-	-	-	-	-	-	-	-
Conway	-	-	-	-	-	-	-	-	-	-	-	-
Gill	\$2,500.00	-	-	5,000.00	-	-	500.00	-	-	5,000.00	-	-
Petersham	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Wellfleet	-	-	-	-	-	-	4,000.00	-	-	-	\$1,000.00	-
Ashfield	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Halifax	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
Brewster	6,000.00	-	-	6,000.00	\$4,000.00	\$119.68	2,000.00	-	-	6,000.00	4,500.00	-
Royalston	-	-	-	30,000.00	5,600.00	-	1,500.00	-	-	35,000.00	6,600.00	-
Paxton	-	-	\$4,000.00	15,000.00	-	-	500.00	-	\$5,000.00	15,000.00	-	-
Charlemont	-	-	-	-	5,000.00	-	2,000.00	-	-	-	5,000.00	-
Foxford	-	-	-	-	10,000.00	-	2,000.00	-	-	15,000.00	10,000.00	-
Bolton	-	-	-	15,000.00	-	-	-	-	-	25,000.00	-	-
Carlisle	-	-	-	25,000.00	-	-	-	-	-	-	-	-
Princeton	5,200.00	-	-	20,000.00	10,000.00	-	1,000.00	-	-	20,000.00	15,000.00	-
Becket	4,000.00	-	-	34,550.00	8,000.00	-	2,625.00	-	-	34,550.00	8,000.00	-
Leverett	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
Granville	-	-	-	10,000.00	15,000.00	-	3,500.00	-	-	10,000.00	15,000.00	-
Richmond	-	-	-	8,900.00	6,700.00	-	2,000.00	-	-	8,900.00	4,625.00	-
Cummington	-	-	-	3,000.00	10,000.00	45.75	-	-	330.00	3,000.00	10,000.00	-
Truro	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Eastham	-	-	-	15,000.00	10,000.00	-	1,000.00	-	-	15,000.00	5,000.00	-
Pelham	-	-	-	-	4,500.00	-	-	-	-	-	3,000.00	-
Plymouth	-	-	-	18,000.00	3,000.00	-	1,500.00	-	-	22,000.00	-	-
Phillipston	-	-	-	10,000.00	-	-	500.00	-	-	10,000.00	-	-
Blandford	-	-	-	-	-	-	1,000.00	-	2,100.00	-	-	-
Worthington	17,000.00	-	-	-	5,000.00	-	-	-	-	3,000.00	5,000.00	-
Egremont	-	-	-	-	-	-	-	-	-	-	-	-
Dunstable	-	-	-	10,000.00	6,000.00	-	-	-	250.00	10,000.00	6,000.00	-
Warwick	-	-	-	-	-	-	-	-	-	-	-	-
New Braintree	-	-	-	12,000.00	-	-	2,000.00	-	-	12,000.00	-	-
Mashpee	-	\$2,945.47	-	32,800.00	4,250.00	-	1,660.00	\$2,650.85	-	33,100.00	2,000.00	-
Oakham	-	-	-	-	-	-	-	-	-	-	-	-
Chesterfield	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-

[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1941.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Weston	\$380.65	—	\$380.65	—
Westwood	260.10	—	260.10	—
Hull	587.10	—	587.10	—
Nahant	2,747.46	—	209.07	\$2,538.39
Dover	207.89	—	207.89	—
Totals	\$4,183.20	—	\$1,644.81	\$2,538.39

The following towns under 5,000 population made no sinking and loan fund payments in 1941 to the State on account of Metropolitan sewer, park and water systems:

Acton	Egremont	Medway	Scituate
Acushnet	Erving	Mendon	Seekonk
Alford	Essex	Merrimac	Sharon
Ashburnham	Florida	Middlefield	Sheffield
Ashby	Freetown	Middleton	Shelburne
Ashfield	Gay Head	Millis	Sherborn
Ashland	Georgetown	Millville	Shirley
Avon	Gill	Monroe	Shutesbury
Ayer	Goshen	Monterey	Southampton
Barre	Gosnold	Montgomery	Southborough
Becket	Granby	Mount Washington	Southwick
Bedford	Granville	Nantucket	Sterling
Belchertown	Groton	New Ashford	Stockbridge
Bellingham	Groveland	New Braintree	Stow
Berkley	Hadley	Newbury	Sturbridge
Berlin	Halifax	New Marlborough	Sudbury
Bernardston	Hamilton	New Salem	Sunderland
Blackstone	Hamden	Norfolk	Sutton
Blandford	Hancock	Northborough	Swansea
Bolton	Hanover	North Brookfield	Templeton
Bourne	Hanson	Northfield	Tisbury
Boxborough	Hardwick	North Reading	Tolland
Boxford	Harvard	Norton	Topsfield
Boylston	Harwich	Norwell	Townsend
Brewster	Hatfield	Oak Bluffs	Truro
Brimfield	Hawley	Oakham	Tyngsborough
Brookfield	Heath	Orleans	Tyringham
Buckland	Hinsdale	Oxford	Upton
Burlington	Holbrook	Otis	Wales
Carlisle	Holden	Paxton	Warren
Carver	Holland	Pelham	Warwick
Charlemont	Holliston	Pembroke	Washington
Charlton	Hopedale	Pepperell	Wayland
Chatham	Hopkinton	Peru	Wellfleet
Cheshire	Hubbardston	Petersham	Wendell
Chester	Huntington	Phillipston	Wenham
Chesterfield	Kingston	Plainfield	West Boylston
Chilmark	Lakeville	Plainville	West Bridgewater
Clarksburg	Lancaster	Plympton	West Brookfield
Cohasset	Lanesborough	Princeton	Westford
Colrain	Lee	Provincetown	Westhampton
Conway	Leicester	Raynham	Westminster
Cummington	Lenox	Rehoboth	West Newbury
Dalton	Leverett	Richmond	Westport
Deerfield	Leyden	Rochester	West Stockbridge
Dennis	Lincoln	Rockport	West Tisbury
Dighton	Littleton	Rowe	Whately
Douglas	Lunenburg	Rowley	Wilbraham
Dudley	Lynnfield	Royalston	Williamsburg
Dunstable	Manchester	Russell	Williamstown
Duxbury	Marion	Rutland	Wilmington
East Bridgewater	Marshfield	Salisbury	Windsor
East Brookfield	Mashpee	Sandisfield	Worthington
Eastham	Mattapoisett	Sandwich	Wrentham
East Longmeadow	Medfield	Savoy	Yarmouth
Edgartown			

TABLE VI. — Method of Meeting Debt Requirements from Taxation — 1941.

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Seekonk	\$12,000.00	\$10,000.00	—	—	\$2,000.00
Leicester	13,548.50	11,000.00	\$1,500.00	—	1,048.50
Swansea	10,000.00	10,000.00	—	—	—
Wrentham	5,000.00	5,000.00	—	—	—
Wilmington	38,583.97	26,400.00	—	—	12,183.97
Oxford	11,400.00	10,000.00	1,400.00	—	—
Dudley	16,900.00	15,500.00	1,400.00	—	—
Templeton	16,456.00	15,000.00	1,456.00	—	—
Blackstone	11,300.00	10,300.00	1,000.00	—	—
Medfield	18,000.00	18,000.00	—	—	—
Williamstown	22,000.00	22,000.00	—	—	—
Lee	10,450.00	10,450.00	—	—	—
Dalton	11,300.00	11,300.00	—	—	—
Acushnet	5,400.00	5,400.00	—	—	—
Westport	9,400.00	9,400.00	—	—	—
Scituate	46,000.00	46,000.00	—	—	—
Holden	3,450.00	2,000.00	1,450.00	—	—
East Bridgewater	11,403.17	10,000.00	—	—	1,403.17
Westford	10,500.00	9,500.00	1,000.00	—	—
Bedford	10,200.00	10,200.00	—	—	—
Sharon	20,700.00	20,700.00	—	—	—
Provincetown	9,500.00	9,500.00	—	—	—
Weston	35,380.65	35,000.00	—	\$380.65	—
Ayer	9,000.00	9,000.00	—	—	—
Rockport	24,875.00	124,875.00	—	—	—
Warren	18,563.22	17,000.00	1,000.00	—	563.22
Barre	4,000.00	4,000.00	—	—	—
Wayland	12,000.00	11,000.00	1,000.00	—	—
Belchertown	3,000.00	3,000.00	—	—	—
East Longmeadow	17,500.00	17,500.00	—	—	—
Nantucket	27,500.00	27,500.00	—	—	—
Westwood	9,260.10	9,000.00	—	260.10	—
Holbrook	11,000.00	11,000.00	—	—	—
Bourne	12,500.00	12,500.00	—	—	—
North Brookfield	11,600.00	10,500.00	1,100.00	—	—
Medway	13,500.00	13,500.00	—	—	—
West Bridgewater	3,900.00	3,900.00	—	—	—
Pepperell	5,000.00	5,000.00	—	—	—
Hopedale	6,000.00	6,000.00	—	—	—
Cohasset	5,000.00	5,000.00	—	—	—
Norton	6,000.00	6,000.00	—	—	—
Wilbraham	6,000.00	6,000.00	—	—	—
Holliston	5,000.00	5,000.00	—	—	—
Dighton	4,000.00	4,000.00	—	—	—
Bellingham	12,809.70	9,600.00	—	—	3,209.70
Lancaster	7,400.00	5,500.00	1,900.00	—	—
North Reading	12,551.50	11,500.00	—	—	1,051.50
Lenox	10,000.00	10,000.00	—	—	—
Hanover	16,000.00	16,000.00	—	—	—
Kingston	6,000.00	6,000.00	—	—	—
Sutton	1,000.00	—	1,000.00	—	—
Rehoboth	11,500.00	11,500.00	—	—	—
Acton	1,000.00	1,000.00	—	—	—
Hopkinton	8,000.00	8,000.00	—	—	—
Deerfield	17,000.00	17,000.00	—	—	—
Douglas	4,000.00	3,000.00	1,000.00	—	—
Shirley	5,200.00	5,200.00	—	—	—
Hadley	2,500.00	2,500.00	—	—	—
Hanson	10,671.47	6,000.00	—	—	4,671.47
Chariton	6,200.00	5,500.00	700.00	—	—
Harwich	15,000.00	15,000.00	—	—	—
Ashland	15,500.00	15,500.00	—	—	—
Manchester	11,000.00	11,000.00	—	—	—
Marshfield	45,000.00	45,000.00	—	—	—
Northborough	14,635.54	13,635.54	1,000.00	—	—
Salisbury	14,532.48	9,000.00	—	—	5,532.48
Duxbury	5,000.00	5,000.00	—	—	—
Middleton	3,000.00	3,000.00	—	—	—
Avon	4,700.00	4,700.00	—	—	—
Merrimac	5,533.27	1,000.00	—	—	4,533.27
Lynnfield	3,000.00	3,000.00	—	—	—
Yarmouth	16,000.00	16,000.00	—	—	—
Millis	10,000.00	10,000.00	—	—	—
Burlington	14,941.39	8,935.42	—	—	6,005.97
Ashburnham	1,000.00	—	1,000.00	—	—
Upton	1,900.00	900.00	1,000.00	—	—
Southborough	15,000.00	15,000.00	—	—	—

¹ Serial loans amounting to \$2,000 were paid from balances of Federal grants for outlays.² Serial loans amounting to \$589.46 were paid from balances of Federal grants for outlays.³ Serial loans amounting to \$64.58 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1941 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Sturbridge	\$12,800.00	\$12,000.00	\$800.00	—	—
Hatfield	5,000.00	5,000.00	—	—	—
Lunenburg	1,900.00	1,000.00	900.00	—	—
Rutland	8,200.00	7,200.00	1,000.00	—	—
Hull	21,587.10	21,000.00	—	\$587.10	—
Hardwick	6,700.00	5,500.00	1,200.00	—	—
Raynham	3,000.00	3,000.00	—	—	—
Chatham	5,000.00	5,000.00	—	—	—
Westminster	3,050.00	2,500.00	550.00	—	—
Groveland	4,000.00	4,000.00	—	—	—
Townsend	6,406.41	5,000.00	500.00	—	\$906.41
Hamilton	12,308.18	¹ 12,308.18	—	—	—
Marion	10,000.00	10,000.00	—	—	—
Dennis	10,500.00	10,500.00	—	—	—
Northfield	11,500.00	11,500.00	—	—	—
Tisbury	10,976.71	² 10,976.71	—	—	—
Norwell	7,000.00	7,000.00	—	—	—
Nahant	6,447.46	³ 3,700.00	—	2,747.46	—
West Boylston	5,000.00	4,000.00	1,000.00	—	—
Stockbridge	7,000.00	7,000.00	—	—	—
Georgetown	9,500.00	9,500.00	—	—	—
Harvard	2,000.00	2,000.00	—	—	—
Lincoln	5,000.00	5,000.00	—	—	—
Sudbury	5,000.00	5,000.00	—	—	—
Millville	750.00	—	750.00	—	—
Pembroke	14,000.00	14,000.00	—	—	—
Sterling	8,200.00	7,500.00	700.00	—	—
Sheffield	2,000.00	2,000.00	—	—	—
Cheshire	2,300.00	2,300.00	—	—	—
Williamsburg	3,000.00	3,000.00	—	—	—
Littleton	7,500.00	7,500.00	—	—	—
Shelburne	2,000.00	2,000.00	—	—	—
Tyngsborough	675.00	675.00	—	—	—
Mattapoisett	8,100.00	8,100.00	—	—	—
Newbury	2,849.94	2,849.94	—	—	—
Oak Bluffs	13,898.30	10,000.00	—	—	3,898.30
Southwick	7,171.80	⁴ 7,000.00	—	—	171.80
Rowley	2,600.00	2,600.00	—	—	—
West Newbury	4,500.00	4,500.00	—	—	—
Colrain	2,000.00	2,000.00	—	—	—
Carver	1,000.00	1,000.00	—	—	—
Orleans	3,419.80	⁵ 3,419.80	—	—	—
Brookfield	3,970.00	3,450.00	520.00	—	—
Boylston	875.00	500.00	375.00	—	—
West Brookfield	2,000.00	2,000.00	—	—	—
Essex	1,500.00	1,500.00	—	—	—
Dover	6,207.89	6,000.00	—	207.89	—
Edgartown	3,700.00	3,700.00	—	—	—
Sandwich	5,705.17	4,500.00	—	—	1,205.17
Huntington	2,650.00	2,650.00	—	—	—
Clarksburg	3,500.00	3,500.00	—	—	—
Mendon	2,550.00	2,000.00	550.00	—	—
Chester	7,300.00	7,300.00	—	—	—
Russell	12,550.00	12,550.00	—	—	—
Hinsdale	6,050.00	6,050.00	—	—	—
Topsfield	5,000.00	5,000.00	—	—	—
Berkley	1,650.00	1,650.00	—	—	—
Sunderland	4,650.00	4,650.00	—	—	—
West Stockbridge	2,000.00	2,000.00	—	—	—
Berlin	400.00	—	400.00	—	—
Ashby	1,200.00	1,200.00	—	—	—
Hampden	1,200.00	1,200.00	—	—	—
Hubbardston	370.00	—	370.00	—	—
East Brookfield	4,000.00	4,000.00	—	—	—
New Marlborough	2,500.00	2,500.00	—	—	—
Southampton	2,000.00	2,000.00	—	—	—
Gill	500.00	500.00	—	—	—
Petersham	1,000.00	1,000.00	—	—	—
Wellfleet	4,000.00	4,000.00	—	—	—
Ashfield	2,000.00	2,000.00	—	—	—

¹ Serial loans amounting to \$691.82 were paid from balances of Federal grants for outlays.² Serial loans amounting to \$23.29 were paid from balances of Federal grants for outlays.³ Serial loans amounting to \$4,000 were paid from sewer assessment reserve.⁴ Serial loans amounting to \$1,300 were paid from proceeds of sale of electric light plant.⁵ Serial loans amounting to \$3,080.20 were paid from balances of Federal grants for outlays.⁶ Serial loans amounting to \$1,000 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1941 —*
Concluded.

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brewster	\$2,000.00	\$2,000.00	—	—	—
Royalston	2,000.00	1,500.00	\$500.00	—	—
Faxton	5,890.00	5,500.00	390.00	—	—
Charlemont	2,000.00	2,000.00	—	—	—
Boxford	2,000.00	2,000.00	—	—	—
Bolton	600.00	—	600.00	—	—
Princeton	1,700.00	1,000.00	700.00	—	—
Becket	2,625.00	2,625.00	—	—	—
Granville	3,500.00	3,500.00	—	—	—
Richmond	2,000.00	2,000.00	—	—	—
Cummington	330.00	330.00	—	—	—
Truro	1,000.00	1,000.00	—	—	—
Eastham	1,000.00	1,000.00	—	—	—
Plympton	1,500.00	1,500.00	—	—	—
Phillipston	650.00	500.00	150.00	—	—
Blandford	3,100.00	3,100.00	—	—	—
Dunstable	250.00	250.00	—	—	—
New Braintree	2,200.00	2,000.00	200.00	—	—
Mashpee	2,810.85	1,660.00	—	—	\$1,150.85
Wales	800.00	800.00	—	—	—
Otis	1,000.00	1,000.00	—	—	—
Heath	1,500.00	1,500.00	—	—	—
New Salem	900.00	900.00	—	—	—
Savoy	500.00	500.00	—	—	—
Leyden	750.00	750.00	—	—	—
Hawley	2,000.00	2,000.00	—	—	—
Holland	450.00	450.00	—	—	—
Goshen	650.00	650.00	—	—	—
Chilmark	2,000.00	2,000.00	—	—	—
Tyringham	3,700.00	3,700.00	—	—	—
Monroe	2,000.00	2,000.00	—	—	—
Alford	500.00	500.00	—	—	—
Gosnold	1,000.00	1,000.00	—	—	—
Tolland	1,000.00	1,000.00	—	—	—
Gay Head	350.00	350.00	—	—	—
Totals	\$1,314,770.57	\$1,228,990.59	\$32,061.00	\$4,183.20	\$49,535.78

The following towns showed no payments on account of funded or fixed debt:

Bernardston	Erving	Lanesborough	Oakham	Sandisfield	Wendell
Boxborough	Florida	Leverett	Pelham	Sherborn	Wenham
Brimfield	Freetown	Middlefield	Peru	Shutesbury	Westhampton
Buckland	Granby	Monterey	Plainfield	Stow	West Tisbury
Carlisle	Groton	Montgomery	Plainville	Warwick	Whately
Chesterfield	Halifax	Mount Washington	Rochester	Washington	Windsor
Conway	Hancock	New Ashford	Rowe		Worthington
Egremont	Lakeville	Norfolk			

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1941					CASH AT END OF 1941				
	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Seekonk . . .	\$23,018.22	\$23,018.22	—	—	—	\$44,971.71	\$44,724.94	—	—	\$246.77
Leicester . . .	23,372.80	22,122.92	—	—	\$504.24	43,340.20	41,683.40	—	\$1,152.56	504.24
Swansea . . .	38,486.87	38,385.05	—	—	101.82	56,618.64	56,336.82	—	180.00	101.82
Wrentham . . .	49,415.35	49,228.94	—	—	15.47	62,511.37	62,305.80	—	190.10	15.47
Wilmington . . .	83,146.99	83,146.99	—	—	—	121,855.23	121,420.72	—	81.52	352.99
Oxford . . .	42,792.80	42,269.74	—	\$183.79	343.81	48,450.42	47,334.00	—	\$720.51	262.66
Dudley . . .	95,034.91	94,760.49	—	127.52	146.90	98,801.30	98,464.28	—	190.87	146.15
Templeton . . .	58,631.85	57,744.15	—	98.18	789.52	58,658.30	57,959.10	—	155.68	543.52
Blackstone . . .	28,852.06	28,852.06	—	—	—	32,255.35	32,255.35	—	—	—
Medfield . . .	79,927.02	79,001.04	—	—	31.79	130,212.31	101,111.03	—	471.57	28,597.92
Williamstown . . .	44,256.13	44,256.13	—	—	—	69,368.43	69,368.43	—	—	—
Lee . . .	67,987.41	67,987.41	—	—	—	96,758.98	96,748.98	—	—	10.00
Dalton . . .	16,708.83	14,904.08	—	1,495.09	—	39,633.17	37,640.98	60.44	1,931.75	—
Ashuset . . .	16,357.07	16,333.75	—	—	23.32	14,309.25	14,283.93	—	—	23.32
Westport . . .	120,228.11	119,306.00	—	—	922.11	85,673.76	84,768.31	—	—	905.45
Sauiuau . . .	93,144.62	93,044.87	—	15.80	84.15	106,657.58	106,308.36	—	31.20	318.02
Holuen . . .	74,346.11	72,671.43	—	—	1,674.68	93,320.42	91,582.78	—	—	1,737.64
East Bridgewater . . .	43,047.05	42,145.99	—	59.21	841.85	68,287.84	67,376.78	—	69.21	841.85
Westford . . .	23,890.64	23,546.00	—	19.99	24.65	38,043.10	37,740.00	—	113.28	165.17
Bedford . . .	54,668.22	47,615.45	—	3,667.06	3,209.97	49,213.29	47,593.32	—	93.98	1,525.99
Sharon . . .	46,872.17	45,215.71	—	1,141.02	249.20	42,921.09	41,471.79	—	258.03	912.14
Provincetown . . .	19,370.91	19,210.00	—	160.91	—	19,337.35	19,263.45	—	123.90	123.90
Weston . . .	137,968.37	129,812.21	—	8,485.86	—	154,726.32	147,132.20	—	186.95	7,280.26
Ayer . . .	14,052.77	13,860.54	—	25.56	166.67	46,521.67	46,496.11	—	25.56	—
Rockport . . .	79,616.45	79,038.05	—	498.36	59.74	82,366.00	81,713.10	—	552.46	100.44
Warren . . .	33,205.24	33,205.24	—	—	—	43,657.01	43,657.01	—	—	—
Barre . . .	25,132.47	24,643.49	—	488.98	—	33,510.32	32,862.75	—	647.57	—
Wayland . . .	19,243.25	15,033.52	—	864.87	2,678.03	60,058.64	55,861.31	—	685.89	2,813.65
Belchertown . . .	10,600.60	10,209.48	—	74.21	316.91	34,008.29	33,611.17	—	80.21	316.91
East Longmeadow . . .	27,265.88	26,370.30	—	109.75	255.93	38,590.53	37,905.58	—	28.31	448.33
Nantucket . . .	45,086.09	44,928.76	—	—	157.33	46,697.53	46,402.35	—	—	295.18
Westwood . . .	42,943.64	42,943.64	—	—	—	17,143.55	17,143.55	—	—	—
Holbrook . . .	62,849.68	61,652.50	—	1,197.18	—	78,461.15	77,136.47	—	—	204.50
Bourne . . .	56,865.85	55,174.54	—	8.85	1,482.46	92,024.08	90,434.75	—	—	1,278.23
North Brookfield . . .	30,565.26	30,516.51	—	48.75	—	40,391.45	40,340.84	—	39.75	311.10
Medway . . .	14,125.35	14,125.35	—	—	—	10,376.82	10,376.82	—	—	11.66

West Bridgewater	43,868.85	43,868.85	—	—	116.77	—	50,200.44	50,174.72	—	—	25.72
Pepperell	66,580.23	66,463.46	—	—	415.90	—	51,729.21	51,626.79	—	102.42	—
Hopedale	57,504.58	57,088.68	—	—	730.61	37.22	98,309.74	97,829.80	—	442.72	—
Coliasset	91,790.81	91,022.98	—	—	—	—	—	—	—	—	37.22
Norton	46,077.64	37,658.98	—	—	8,221.82	196.53	39,078.98	37,879.38	—	1,005.95	193.65
Wilbraham	36,409.54	36,407.34	—	—	—	62.20	106,737.61	106,476.98	—	—	260.63
Holliston	37,206.09	37,206.09	—	—	—	—	46,985.31	46,985.31	—	—	—
Dighton	17,826.48	17,797.95	—	—	—	28.53	35,280.29	35,251.76	—	—	28.53
Bellingham	28,033.42	26,016.45	—	50.00	—	1,966.97	72,000.18	72,000.18	—	—	—
Lancaster	2,315.83	2,052.83	—	—	263.00	—	38,514.11	37,536.42	—	876.34	—
North Reading	41,330.45	40,997.45	—	333.00	—	—	39,781.85	39,180.63	—	573.00	25.07
Lenox	110,415.75	110,415.75	—	—	—	—	141,065.87	141,065.87	—	—	—
Hanover	9,911.41	8,395.98	—	10.21	791.02	714.20	15,352.96	14,111.09	—	1,229.66	12.21
Kingston	18,729.61	16,994.26	—	3.46	1,263.25	468.64	22,921.31	20,846.63	—	1,524.61	531.37
Sutton	30,330.13	30,330.13	—	—	—	—	36,674.44	36,674.44	—	—	—
Rehoboth	40,888.00	40,875.68	—	12.32	—	—	47,175.46	46,950.89	—	224.57	—
Acton	48,893.11	48,361.47	—	—	465.29	66.35	63,336.19	62,975.65	—	280.04	71.50
Hopkinton	18,858.21	18,858.21	—	—	—	—	25,568.38	25,568.38	—	—	—
Deerfield	76,349.46	75,917.41	—	303.14	—	128.91	79,476.39	79,042.21	—	—	139.55
Douglas	24,946.92	20,573.01	—	18.63	4,028.98	26.30	28,845.38	26,087.72	—	2,704.73	26.30
Shirley	12,678.05	12,256.55	—	39.03	382.47	—	23,711.08	23,711.08	—	—	—
Hadley	33,206.63	33,206.63	—	—	—	—	29,367.33	29,367.33	—	—	—
Hanson	30,609.38	30,609.38	—	—	—	—	37,625.02	37,625.02	—	—	—
Charlton	38,786.54	38,435.51	—	22.51	256.67	71.85	40,480.74	40,150.64	—	231.81	71.85
Groton	38,174.39	32,417.37	—	—	4,477.03	1,279.99	48,145.64	40,677.26	—	5,571.73	1,896.65
Harwich	51,803.27	51,793.27	—	10.00	—	—	78,083.05	78,073.05	—	—	—
Ashland	49,335.21	49,319.59	—	—	—	15.62	90,515.85	90,180.60	—	130.82	—
Manchester	17,816.60	17,419.28	—	—	148.13	249.19	37,288.25	36,926.93	—	112.13	249.19
Marshallfield	27,866.41	27,866.41	—	—	1.30	1,196.51	80,130.60	79,699.91	—	5.08	425.61
Northborough	31,704.89	29,163.43	—	—	1,007.62	1,533.84	46,706.78	40,412.32	—	4,760.62	1,533.84
Salisbury	5,624.57	5,624.57	—	—	1,851.24	2,041.21	14,771.58	11,421.63	—	1,078.74	2,271.21
Duxbury	67,877.52	67,140.19	—	17.87	546.26	173.20	102,076.19	101,254.08	—	599.08	223.03
Middleton	48,986.93	47,017.42	—	—	146.51	1,803.00	55,756.16	53,559.16	—	188.00	2,009.00
Avon	27,512.76	27,512.76	—	—	—	—	42,458.64	42,458.64	—	—	—
Merrimac	34,995.37	34,295.37	—	—	—	700.00	36,720.12	35,940.12	—	—	780.00
Norfolk	24,780.26	24,780.26	—	—	—	—	26,224.54	26,224.54	—	—	—
Lynnfield	45,797.93	45,797.93	—	—	—	—	28,976.50	28,976.50	—	—	—
Yarmouth	41,280.78	40,727.80	—	—	442.09	110.89	58,221.41	56,969.89	—	934.74	188.07
Millis	23,486.58	23,486.58	—	—	—	—	30,445.03	30,445.03	—	—	—
Burlington	22,446.48	22,446.48	—	—	—	—	25,833.63	25,833.63	—	—	—
Asheburnham	13,997.96	12,862.38	—	400.00	735.58	—	32,643.32	32,243.32	—	—	—
Upton	16,506.79	16,506.79	—	—	—	—	17,878.88	17,878.88	—	—	—
Southborough	71,556.59	69,610.48	—	1,680.39	285.72	—	72,742.37	70,082.88	—	457.23	—
Sturbridge	15,020.26	14,538.38	—	373.60	108.28	—	27,126.37	26,638.39	—	467.47	—

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1941					CASH AT END OF 1941						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Hatfield	\$22,249.07	\$22,204.47	—	—	—	\$44.60	\$44,720.12	\$44,720.12	—	—	—	—
Lunenburg	18,210.21	17,785.79	—	—	—	—	19,161.32	18,676.82	—	\$0.08	\$484.42	—
Rutland	13,388.60	13,364.31	—	—	—	24.29	18,673.55	18,649.26	—	—	—	\$24.29
Hull	150,195.83	137,778.19	—	\$71.08	4,972.45	7,374.11	127,210.20	113,205.63	—	73.58	3,715.27	\$8,215.77
Hardwick	6,174.48	3,278.35	—	—	2,896.13	—	19,475.12	16,061.48	—	11.94	3,401.70	—
Rayham	10,128.21	10,113.06	—	—	—	15.15	24,642.57	24,627.42	—	—	—	15.15
Chatham	48,249.19	47,794.19	2.33	—	—	432.67	66,468.00	66,240.06	—	—	—	227.94
Westminster	16,665.25	16,665.25	—	—	—	—	35,117.25	35,117.25	—	—	—	—
Groveland	46,460.49	45,898.66	—	—	81.33	480.50	52,022.00	51,521.67	—	—	39.83	460.50
Townsend	23,689.14	21,693.84	—	581.14	1,414.16	—	32,016.35	29,800.92	—	819.74	1,395.69	—
Hamilton	8,696.97	8,465.35	—	150.07	30.03	111.52	20,531.52	20,384.65	—	18.47	16.88	—
Marion	30,319.84	30,303.51	—	—	8.33	8.00	76,342.30	76,248.50	—	—	85.80	—
Dennis	36,450.39	35,858.11	—	—	134.08	458.20	39,798.50	38,422.72	—	—	149.08	1,226.70
Northfield	47,441.95	46,980.40	—	—	446.02	15.53	16,792.49	16,792.49	—	—	465.36	15.53
Tisbury	39,273.88	38,772.74	—	—	381.75	119.39	58,675.74	58,295.45	—	—	200.90	119.39
Norwell	38,534.58	38,197.63	16.16	—	—	320.79	20,913.22	20,576.25	—	16.18	—	320.79
Nahant	19,760.70	19,760.70	—	—	—	—	45,306.81	45,306.81	—	—	—	—
West Boylston	43,251.02	42,102.32	—	—	—	1,148.70	43,089.21	37,099.16	—	—	20.04	5,990.05
Stockbridge	33,660.62	33,179.85	—	35.70	445.07	—	34,105.27	33,935.23	—	150.00	—	—
Georgetown	37,563.53	36,935.95	—	—	107.58	520.00	38,315.03	37,744.21	—	—	38.23	532.59
Harvard	19,270.27	17,435.85	\$33.98	404.60	1,395.84	—	29,473.84	27,423.77	\$6.79	246.59	1,796.69	—
Lincoln	63,084.07	56,858.88	—	—	5,979.02	246.17	59,569.01	55,787.71	—	—	3,581.30	200.00
Lakeville	15,231.32	15,140.74	—	—	—	90.58	27,347.07	27,260.99	—	—	—	86.08
Sudbury	42,827.26	42,573.03	—	81.00	173.23	—	44,259.39	43,812.79	—	54.80	391.80	—
Millville	19,672.74	19,554.54	—	—	—	118.20	18,901.28	18,783.08	—	—	—	118.20
Pembroke	24,718.40	24,648.94	—	—	34	69.12	28,182.21	28,110.74	—	—	6.85	64.62
Sterling	34,410.38	32,926.87	—	—	284.37	—	30,051.09	28,927.22	—	—	315.19	—
Sheffield	30,360.90	30,331.25	—	9.65	20.00	1,199.14	30,534.89	30,518.24	—	10.31	6.34	—
Cheshire	18,860.04	18,860.04	—	—	—	—	20,101.45	20,101.45	—	—	—	—
Williamsburg	9,704.19	9,393.62	—	—	310.57	—	24,377.94	23,896.29	—	—	481.65	—
Littleton	50,703.62	49,302.77	—	461.27	2.58	937.00	57,778.86	56,347.53	—	368.92	123.10	939.31
Shelburne	18,276.47	18,265.22	—	—	11.25	—	16,382.77	16,350.83	—	—	31.94	—
Tyngsborough	11,204.42	10,724.23	—	—	480.19	—	32,278.82	31,527.06	—	—	716.26	35.50
Matapoisett	13,207.40	13,200.45	—	—	—	6.95	24,194.82	24,187.87	—	—	—	6.95
Newbury	4,948.57	4,948.57	—	—	—	—	17,927.14	17,927.14	—	—	—	—
Freetown	25,672.23	25,672.23	—	—	—	—	32,859.76	32,859.76	—	—	—	—

Oak Bluffs	8,364.34	8,317.42	—	40.92	4,009.15	3,902.23	—	—	—	46.92
Southwick	55,173.82	54,664.32	—	—	46,310.19	45,377.57	—	—	—	932.62
Rowley	23,051.33	23,051.33	—	95.06	15,325.93	15,194.24	—	—	—	131.69
Buckland	28,930.30	28,948.20	—	2.10	30,347.35	30,341.42	—	—	—	5.93
West Newbury	16,179.90	15,928.23	—	237.26	11,672.50	11,371.27	—	—	—	286.82
Colrain	30,692.08	30,692.08	—	—	33,031.68	33,031.68	—	—	—	—
Carver	37,917.12	37,904.22	—	—	40,562.81	40,549.91	—	—	—	12.90
Orleans	38,552.79	38,547.30	—	5.49	43,846.38	43,806.73	—	—	—	39.65
Brookfield.	4,799.38	4,650.77	—	65.70	4,703.83	4,479.36	—	—	—	129.56
Boylston	28,756.95	28,592.21	—	4.74	42,490.85	42,328.19	—	—	—	94.91
West Brookfield	43,046.94	42,801.07	—	110.01	43,558.56	43,512.70	—	—	—	160.00
Essex	21,515.69	21,515.69	—	289.94	40,315.71	39,850.65	—	—	—	45.86
Dover	29,405.15	29,401.64	—	—	26,720.53	26,685.27	—	—	—	129.08
Edgartown	16,589.50	15,580.35	—	652.90	30,052.72	26,084.15	—	—	—	35.26
Sandwich	22,592.97	21,899.16	—	693.81	10,390.73	7,646.29	—	—	—	17
Huntington	31,366.78	30,325.39	42.07	999.32	16,347.84	13,647.35	—	—	—	2,399.29
Erving	36,260.70	35,842.24	—	—	43,591.94	43,065.08	—	—	—	—
Lanesborough	21,773.36	21,703.43	25.91	44.02	23,551.59	23,453.65	—	—	—	426.85
Clarkburg	10,157.15	10,157.15	—	—	6,217.35	6,217.35	—	—	—	68.66
Mendon	13,817.80	13,816.80	1.00	—	2,987.15	2,982.60	—	—	—	—
Plainville	14,569.42	14,569.42	—	—	20,640.47	20,640.47	—	—	—	—
Chester	35,734.76	35,734.76	—	—	36,305.90	36,305.90	—	—	—	—
Rochester	30,584.09	30,578.95	—	5.14	28,164.29	28,110.05	—	—	—	24.14
Stow	25,004.69	24,333.83	—	670.86	25,081.40	24,321.52	—	—	—	559.88
Russell	27,165.26	26,895.26	—	—	40,784.87	40,474.87	—	—	—	310.00
Hinsdale	6,519.98	6,519.98	—	—	17,235.83	17,235.83	—	—	—	—
Wenham	22,384.10	22,369.10	—	—	32,436.12	32,416.12	—	—	—	20.00
Topsfield	29,721.10	29,721.10	—	—	34,713.05	33,083.05	—	—	—	1,030.00
Berkley	19,883.77	19,820.44	—	63.33	15,880.43	15,822.95	—	—	—	57.48
Granby	14,892.21	14,890.21	—	—	64,971.40	64,971.40	—	—	—	—
Sunderland	10,665.80	10,663.80	—	—	8,596.91	8,596.91	—	—	—	—
West Stockbridge	16,864.95	16,793.83	71.12	—	17,309.81	17,230.93	—	—	—	78.88
Berlin	22,936.73	21,633.42	946.90	356.41	26,064.69	24,846.73	—	—	—	—
Asby	8,711.52	8,710.42	—	1.10	8,772.37	8,462.55	—	—	—	1.10
Hampden	16,809.80	16,809.80	—	—	27,085.05	27,085.05	—	—	—	—
Hubbardston	29,489.83	29,047.88	318.63	74.12	26,149.71	25,948.79	—	—	—	49.20
Sherborn	12,720.86	12,386.22	—	275.99	13,856.66	13,750.47	—	—	—	37.54
East Brookfield	14,109.49	14,109.49	6.83	—	15,032.07	14,919.51	—	—	—	68.65
Brimfield	18,468.99	18,306.33	—	—	25,041.87	27,041.37	—	—	—	20.73
Whately	16,078.73	16,074.35	—	4.38	20,084.77	20,076.69	—	—	—	8.08
New Marlborough	4,243.95	4,243.95	—	—	19,749.16	19,634.16	—	—	—	115.00
Barnardston	20,512.62	18,498.01	—	2,014.61	21,885.88	19,498.03	—	—	—	2,387.85
Southampton	13,037.83	12,208.07	1.00	768.76	23,582.61	22,917.62	—	—	—	664.99
Conway	16,207.08	15,993.61	—	—	24,743.25	24,743.25	—	—	—	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1941				CASH AT END OF 1941			
	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Funds and Accounts
Gill	\$20,675.10	\$20,675.10	—	—	\$19,794.79	\$19,687.37	—	\$107.42
Petersham	14,842.48	14,655.54	—	—	18,097.20	17,669.02	—	\$66.95
Wellesley	26,278.52	25,927.41	—	351.11	23,251.77	22,900.66	—	351.11
Ashfield	33,016.58	32,560.74	—	442.01	40,291.23	39,109.25	13.83	1,168.15
Halifax	13,315.79	13,309.30	—	—	14,251.45	14,244.96	—	3.15
Brewster	14,330.04	14,330.04	—	—	17,210.19	17,210.19	—	—
Royalston	11,292.19	10,647.61	—	—	11,840.79	11,350.85	—	—
Paxton	26,450.80	25,447.77	—	—	39,830.66	39,237.77	—	320.89
Charlmont	17,489.95	17,489.95	—	—	21,005.18	20,900.20	—	—
Barnard	30,337.02	30,337.02	—	—	22,818.85	22,818.85	—	—
Boston	9,303.24	9,170.06	—	—	18,165.30	18,073.37	—	91.93
Carlisle	16,867.41	16,601.66	—	—	18,986.80	18,795.97	—	79.93
Princeton	12,636.40	12,611.40	—	—	14,552.56	14,537.56	—	15.00
Becket	8,142.14	8,142.14	—	—	12,371.85	12,571.85	—	—
Leverett	4,846.53	4,843.40	—	—	13,308.46	13,007.88	1.13	—
Granville	19,392.39	19,323.27	—	—	21,724.69	21,679.90	—	44.79
Richmond	1,936.39	1,936.39	—	—	13,013.68	12,838.68	—	—
Cummington	11,369.54	11,369.54	—	—	10,230.08	10,230.08	—	—
Truro	13,407.04	13,333.98	—	—	13,466.41	13,364.50	23.03	78.88
Eastham	8,473.31	8,473.31	—	—	19,440.35	19,440.35	—	—
Pelham	9,876.06	9,876.06	—	—	12,222.30	12,222.30	—	—
Plymouth	8,482.82	8,482.82	—	—	12,630.87	12,630.87	—	—
Phillipston	9,238.24	9,136.00	—	—	10,731.72	10,512.50	88.19	131.03
Blandford	12,454.82	12,444.29	—	5.00	21,565.44	21,518.27	—	27.17
Worthington	12,251.80	12,183.87	—	—	12,995.05	12,995.05	—	.03
Egmont	12,132.94	11,970.44	—	—	11,681.81	11,519.31	—	—
Dunstable	15,284.14	14,165.45	—	162.50	13,646.17	14,980.49	158.76	706.92
Warwick	9,113.47	7,502.47	—	—	9,323.51	9,322.51	—	1.00
New Braintree	678.74	678.74	—	—	1,361.90	1,361.90	—	—
Mashpee	1,552.51	742.41	—	—	5,208.72	5,208.72	—	2,222.54
Oakham	12,339.80	11,495.31	—	—	15,891.02	14,916.92	—	974.10
Chesterfield	7,729.37	7,033.77	—	—	11,917.69	11,917.53	—	794.16
Florida	10,306.41	10,306.41	—	—	10,944.03	10,944.03	—	—
Sandisfield	3,399.63	3,399.63	—	—	9,869.22	9,869.22	—	—
Westhampton	14,825.48	14,739.43	—	—	19,664.57	19,664.57	—	20.16
Wendell	23,108.73	23,108.73	—	—	20,188.31	20,188.31	—	—

Boxborough	4,410.13	4,410.13	4,410.13	3,917.81	3,917.81	—	—	—	—
Wales	2,800.11	2,800.11	—	7,481.55	7,481.55	—	—	—	—
Otis	7,034.53	7,034.53	—	10,794.92	10,794.92	—	—	—	—
Heath	11,171.48	11,171.48	—	14,774.30	14,774.30	—	—	—	—
New Salem	18,386.00	18,386.00	—	23,357.61	23,357.61	—	—	—	—
Hancock	3,911.53	3,911.53	—	3,392.46	3,392.46	—	—	—	—
Monterey	10,111.55	10,111.55	—	4,687.50	4,687.50	—	—	—	—
Windsor	17,186.98	16,967.59	219.39	11,028.73	10,813.73	—	210.00	—	—
Savoy	8,009.51	8,009.51	—	12,130.64	12,130.64	—	—	—	—
Washington	9,558.18	9,558.18	—	10,662.70	10,662.70	—	—	—	—
Plainfield	8,090.90	8,090.90	—	26,208.81	26,208.81	—	—	—	—
Leyden	7,190.58	7,190.58	—	7,988.87	7,988.87	—	—	—	—
West Tisbury	10,291.71	10,291.71	—	12,481.84	12,479.23	—	2.11	—	—
Hawley	10,614.69	10,614.69	—	7,352.90	7,352.90	—	—	—	—
Holland	2,222.23	2,122.23	100.00	8,533.41	8,533.41	—	—	—	—
Goshen	3,943.73	3,943.73	—	7,099.14	6,915.05	—	—	184.09	—
Rowe	13,701.67	13,701.67	—	16,756.70	16,756.70	—	—	—	—
Chilmark	8,599.41	8,599.41	—	9,549.27	9,549.27	—	—	—	—
Tyringham	7,415.07	7,415.07	—	7,006.58	7,006.58	—	—	—	—
Monroe	10,416.06	10,416.06	—	11,553.42	11,018.42	—	—	—	—
Alford	2,561.94	2,561.94	—	4,200.57	4,200.57	—	—	—	—
Middlefield	2,842.61	2,842.61	—	6,821.46	6,821.46	—	—	—	—
Shutesbury	11,603.95	11,208.99	83.80	12,392.60	12,056.50	—	72.85	263.25	—
Montgomery	4,620.43	4,442.06	—	4,478.76	4,382.40	—	3.50	92.86	—
Peru	3,941.15	3,941.15	—	9,677.25	9,677.25	—	—	—	—
Gesnoisd	2,214.02	2,214.02	—	2,426.97	2,426.97	—	—	—	—
Tolland	2,626.50	2,626.50	—	2,999.27	2,999.27	—	—	—	—
Gay Head	2,047.56	2,047.56	—	2,680.11	2,680.11	—	—	—	—
New Ashford	4,246.18	4,246.18	—	4,902.07	4,902.07	—	—	—	—
Mount Washington	5,157.75	5,157.75	—	5,593.21	5,593.21	—	—	—	—
226 Towns	\$6,152,107.88	\$6,016,139.90	\$33.98 \$10,732.41	\$80,003.57	\$45,198.02	\$7,727,198.97	\$7,557,131.22	\$6.79 \$12,792.78	\$107,222.06 \$50,046.12

535.00

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BY CITIES AND TOWNS

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FALL RIVER	6, 7	30, 31	32, 33	34-42	43	44
FITCHBURG	14, 15	30, 31	32, 33	34-42	43	44
GARDNER	22, 23	30, 31	32, 33	34-42	43	44
GLOUCESTER	20, 21	30, 31	32, 33	34-42	43	44
HAVERHILL	14, 15	30, 31	32, 33	34-42	43	44
HOLYOKE	12, 13	30, 31	32, 33	34-42	43	44
LAWRENCE	10, 11	30, 31	32, 33	34-42	43	44
LEOMINSTER	20, 21	30, 31	32, 33	34-42	43	44
LOWELL	8, 9	30, 31	32, 33	34-42	43	44
LYNN	8, 9	30, 31	32, 33	34-42	43	44
MALDEN	12, 13	30, 31	32, 33	34-42	43	44
MARLBOROUGH	24, 25	30, 31	32, 33	34-42	43	44
MEDFORD	10, 11	30, 31	32, 33	34-42	43	44
MELROSE	18, 19	30, 31	32, 33	34-42	43	44
NEW BEDFORD	8, 9	30, 31	32, 33	34-42	43	44
NEWBURYPORT	24, 25	30, 31	32, 33	34-42	43	44
NEWTON	10, 11	30, 31	32, 33	34-42	43	44
NORTH ADAMS	20, 21	30, 31	32, 33	34-42	43	44
NORTHAMPTON	18, 19	30, 31	32, 33	34-42	43	44
PEABODY	22, 23	30, 31	32, 33	34-42	43	44
PITTSFIELD	12, 13	30, 31	32, 33	34-42	43	44
QUINCY	10, 11	30, 31	32, 33	34-42	43	44
REVERE	18, 19	30, 31	32, 33	34-42	43	44
SALEM	16, 17	30, 31	32, 33	34-42	43	44
SOMERVILLE	8, 9	30, 31	32, 33	34-42	43	44
SPRINGFIELD	6, 7	30, 31	32, 33	34-42	43	44
TAUNTON	16, 17	30, 31	32, 33	34-42	43	44
WALTHAM	16, 17	30, 31	32, 33	34-42	43	44
WESTFIELD	22, 23	30, 31	32, 33	34-42	43	44
WOBURN	22, 23	30, 31	32, 33	34-42	43	44
WORCESTER	6, 7	30, 31	32, 33	34-42	43	44

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TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1941.
TABLE XII.	Relation of Indebtedness to Valuation — 1941.
TABLE XIII.	Debt Transactions for 1941 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1941.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1941.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66, 67	68	70	71 (line 37)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 34)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 1)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 13)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 6)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 21)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 30)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 32)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 18)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 22)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 38)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 3)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 29)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 36)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 23)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 11)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 10)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 12)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 7)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 19)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 8)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 39)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 2)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 5)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 27)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 24)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 31)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 20)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 35)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 25)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 26)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 33)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 16)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 4)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 14)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 9)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 28)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 17)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 15)	72	73	74	76

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 TABLE IV. Debt Transactions for 1941 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1941.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1941.
 TABLE VII. Cash Balances.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	122, 123	131	132 (line 2)	135	136	137	141
Acton	172, 173	265	271 (line 130)	275	280	281	287
Acushnet	152, 153	264	271 (line 133)	274	280	281	286
Adams	94, 95	130	132 (line 23)	134	136	137	140
Agawam	106, 107	131	132 (line 24)	135	136	137	141
Alford	254, 255	269	—	279	280	283	291
Amesbury	96, 97	130	132 (line 64)	134	136	137	140
Amherst	118, 119	131	132 (line 1)	135	136	137	141
Andover	96, 97	130	132 (line 26)	134	136	137	140
Arlington	82, 83	130	133 (line 73)	134	136	136	140
Ashburnham	184, 185	265	—	276	280	281	287
Ashby	220, 221	267	272 (line 171)	277	280	282	289
Ashfield	226, 227	268	270 (line 47)	278	280	282	290
Ashland	176, 177	265	270 (line 25)	275	280	281	287
Athol	94, 95	130	132 (line 36)	134	136	137	140
Auburn	114, 115	131	132 (line 31)	135	136	137	141
Avon	180, 181	265	270 (line 22)	275	280	281	287
Ayer	156, 157	264	270 (line 67)	274	280	281	286
Barnstable	102, 103	131	133 (line 69)	135	136	137	141
Barre	158, 159	264	270 (line 72)	274	280	281	286
Becket	232, 233	268	270 (line 34)	278	280	283	290
Bedford	154, 155	264	271 (line 118)	274	280	281	286
Belchertown	160, 161	264	271 (line 139)	274	280	281	286
Bellingham	168, 169	265	270 (line 1)	275	280	281	287
Belmont	82, 83	130	132 (line 57)	134	136	136	140
Berkley	218, 219	267	271 (line 147)	277	280	282	289
Berlin	220, 221	267	—	277	280	282	289
Bernardston	224, 225	267	—	278	280	283	289
Billerica	106, 107	131	133 (line 83)	135	136	137	141
Blackstone	150, 151	264	270 (line 24)	274	280	281	286
Blandford	236, 237	268	271 (line 78)	278	280	283	290
Bolton	230, 231	268	—	278	280	283	290
Bourne	162, 163	264	271 (line 155)	275	280	281	286
Boxborough	244, 245	269	—	279	280	283	291
Boxford	230, 231	268	271 (line 81)	278	280	283	290
Boylston	208, 209	267	271 (line 107)	277	280	282	289
Braintree	86, 87	130	132 (line 21)	134	136	136	140
Brewster	228, 229	268	271 (line 150)	278	280	283	290
Bridgewater	102, 103	131	132 (line 3)	135	136	137	141
Brimfield	222, 223	267	270 (line 32)	277	280	283	289
Brookfield	208, 209	267	271 (line 115)	277	280	282	289
Brookline	80, 81	130	132 (line 61)	134	136	136	140
Buckland	204, 205	267	—	277	280	283	289
Burlington	182, 183	265	270 (line 21)	275	280	281	287
Canton	118, 119	131	133 (line 79)	135	136	137	141
Carlisle	230, 231	268	—	278	280	283	290
Carver	206, 207	267	272 (line 169)	277	280	282	289
Charlemont	230, 231	268	271 (line 136)	278	280	283	290
Charlton	174, 175	265	271 (line 141)	275	280	281	287
Chatham	188, 189	266	272 (line 158)	276	280	282	288
Chelmsford	104, 105	131	132 (line 54)	135	136	137	141
Cheshire	200, 201	266	272 (line 160)	276	280	282	288
Chester	214, 215	267	270 (line 33)	277	280	282	289
Chesterfield	240, 241	268	—	278	280	283	290
Chilmark	252, 253	269	271 (line 102)	279	280	283	291
Clarksburg	212, 213	267	270 (line 51)	277	280	282	289
Clinton	94, 95	130	132 (line 67)	134	136	137	140
Cohasset	164, 165	265	272 (line 156)	275	280	281	287
Colrain	206, 207	267	—	277	280	282	289
Concord	106, 107	131	132 (line 15)	135	136	137	141
Conway	224, 225	267	—	278	280	283	289
Cummington	234, 235	268	272 (line 168)	278	280	283	290
Dalton	152, 153	264	271 (line 114)	274	280	281	286
Danvers	90, 91	130	132 (line 12)	134	136	137	140
Dartmouth	102, 103	131	132 (line 50)	135	136	137	141
Dedham	88, 89	130	133 (line 84)	134	136	136	140
Deerfield	172, 173	265	270 (line 36)	275	280	281	287
Dennis	192, 193	266	272 (line 167)	276	280	282	288
Dighton	166, 167	265	270 (line 50)	275	280	281	287
Douglas	172, 173	265	271 (line 122)	275	280	281	287
Dover	210, 211	267	271 (line 151)	277	280	282	289

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	112, 113	131	132 (line 58)	135	136	137	141
Dudley	148, 149	264	270 (line 29)	274	280	281	286
Dunstable	238, 239	268	271 (line 148)	278	280	283	290
Duxbury	178, 179	265	271 (line 146)	275	280	281	287
East Bridgewater	154, 155	264	271 (line 75)	274	280	281	286
East Brookfield	222, 223	267	271 (line 79)	277	280	282	289
Eastham	234, 235	268	271 (line 120)	278	280	283	290
Easthampton	100, 101	130	132 (line 47)	134	136	137	140
East Longmeadow	160, 161	264	270 (line 73)	274	280	281	286
Easton	124, 125	131	132 (line 42)	135	136	137	141
Edgartown	210, 211	267	271 (line 143)	277	280	282	289
Egremont	238, 239	268	—	278	280	283	290
Erving	212, 213	267	—	277	280	283	289
Essex	208, 209	267	272 (line 165)	277	280	282	289
Fairhaven	96, 97	130	132 (line 29)	134	136	137	140
Falmouth	112, 113	131	133 (line 80)	135	136	137	141
Florida	242, 243	268	—	279	280	283	290
Foxborough	120, 121	131	133 (line 82)	135	136	137	141
Framingham	84, 85	130	132 (line 6)	134	136	136	140
Franklin	112, 113	131	132 (line 48)	135	136	137	141
Freetown	202, 203	266	—	277	280	283	288
Gay Head	256, 257	269	271 (line 123)	279	280	283	291
Georgetown	194, 195	266	270 (line 4)	276	280	282	288
Gill	226, 227	268	272 (line 159)	278	280	282	290
Goshen	250, 251	269	271 (line 89)	279	280	283	291
Gosnold	256, 257	269	272 (line 170)	279	280	283	291
Grafton	110, 111	131	133 (line 77)	135	136	137	141
Granby	218, 219	267	270 (line 10)	277	280	283	289
Granville	232, 233	268	271 (line 125)	278	280	283	290
Great Barrington	120, 121	131	132 (line 68)	135	136	137	141
Greenfield	88, 89	130	133 (line 74)	134	136	136	140
Groton	176, 177	265	—	275	280	283	287
Groveland	190, 191	266	270 (line 38)	276	280	282	288
Hadley	174, 175	265	—	275	280	281	287
Halifax	228, 229	268	—	278	280	283	290
Hamilton	190, 191	266	270 (line 41)	276	280	282	288
Hampden	220, 221	267	272 (line 157)	277	280	282	289
Hancock	246, 247	269	—	279	280	283	291
Hanover	170, 171	265	270 (line 5)	275	280	281	287
Hanson	174, 175	265	271 (line 119)	275	280	281	287
Hardwick	188, 189	266	271 (line 128)	276	280	282	288
Harvard	196, 197	266	270 (line 62)	276	280	282	288
Harwich	176, 177	265	270 (line 44)	275	280	281	287
Hatfield	186, 187	266	272 (line 161)	276	280	282	288
Hawley	250, 251	269	271 (line 88)	279	280	283	291
Heath	244, 245	269	—	279	280	283	291
Hingham	106, 107	131	132 (line 60)	135	136	137	141
Hinsdale	216, 217	267	270 (line 58)	277	280	282	289
Holbrook	162, 163	264	271 (line 74)	275	280	281	286
Holden	154, 155	264	272 (line 176)	274	280	281	286
Holland	250, 251	269	271 (line 134)	279	280	283	291
Holliston	166, 167	265	271 (line 109)	275	280	281	287
Hopedale	164, 165	265	271 (line 92)	275	280	281	287
Hopkinton	172, 173	265	270 (line 65)	275	280	281	287
Hubbardston	220, 221	267	270 (line 54)	277	280	282	289
Hudson	104, 105	131	132 (line 7)	135	136	137	141
Hull	186, 187	266	271 (line 124)	276	280	282	288
Huntington	210, 211	267	270 (line 49)	277	280	282	289
Ipswich	118, 119	131	132 (line 22)	135	136	137	141
Kingston	170, 171	265	271 (line 140)	275	280	281	287
Lakeville	196, 197	266	—	276	280	283	288
Lancaster	168, 169	265	271 (line 129)	275	280	281	287
Lanesborough	212, 213	267	—	277	280	283	289
Lee	150, 151	264	271 (line 77)	274	280	281	286
Leicester	146, 147	264	270 (line 39)	274	280	281	286
Lenox	168, 169	265	271 (line 104)	275	280	281	287
Leverett	232, 233	268	—	278	280	283	290
Lexington	92, 93	130	132 (line 25)	134	136	137	140
Leyden	248, 249	269	271 (line 103)	279	280	283	291
Lincoln	196, 197	266	271 (line 106)	276	280	282	288
Littleton	200, 201	266	271 (line 95)	276	280	282	288
Longmeadow	122, 123	131	132 (line 56)	135	136	137	141
Ludlow	104, 105	131	132 (line 17)	135	136	137	141
Lunenburg	186, 187	266	272 (line 174)	276	280	282	288
Lynnfield	182, 183	265	271 (line 121)	275	280	281	287
Manchester	176, 177	265	272 (line 163)	275	280	281	287
Mansfield	116, 117	131	132 (line 4)	135	136	137	141
Marblehead	98, 99	130	132 (line 18)	134	136	137	140
Marion	190, 191	266	270 (line 37)	276	280	282	288

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	178, 179	265	270 (line 6)	275	280	281	287
Mashpee . . .	240, 241	268	270 (line 56)	278	280	283	290
Mattapoisett . . .	202, 203	266	271 (line 113)	277	280	282	288
Maynard . . .	114, 115	131	132 (line 9)	135	136	137	141
Medfield . . .	150, 151	264	270 (line 2)	274	280	281	286
Medway . . .	162, 163	264	270 (line 46)	275	280	281	286
Mendon . . .	212, 213	267	270 (line 66)	277	280	282	289
Merrimac . . .	180, 181	265	—	275	280	281	287
Methuen . . .	84, 85	130	132 (line 11)	134	136	136	140
Middleborough . . .	100, 101	130	133 (line 71)	135	136	137	140
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	180, 181	265	270 (line 63)	275	280	281	287
Milford . . .	88, 89	130	132 (line 27)	134	136	136	140
Millbury . . .	112, 113	131	132 (line 63)	135	136	137	141
Millis . . .	182, 183	265	270 (line 69)	275	280	281	287
Millville . . .	198, 199	266	—	276	280	282	288
Milton . . .	84, 85	130	132 (line 20)	134	136	136	140
Monroe . . .	252, 253	269	270 (line 27)	279	280	283	291
Monson . . .	122, 123	131	133 (line 76)	135	136	137	141
Montague . . .	108, 109	131	132 (line 52)	135	136	137	141
Monterey . . .	246, 247	269	—	279	280	283	291
Montgomery . . .	254, 255	269	—	279	280	283	291
Mount Washington . . .	258, 259	269	270 (line 61)	279	280	283	291
Nahant . . .	194, 195	266	271 (line 138)	276	280	282	288
Nantucket . . .	160, 161	264	271 (line 111)	274	280	281	286
Natick . . .	92, 93	130	132 (line 30)	134	136	137	140
Needham . . .	94, 95	130	132 (line 43)	134	136	137	140
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	240, 241	268	270 (line 45)	278	280	283	290
Newbury . . .	202, 203	266	272 (line 166)	277	280	282	288
New Marlborough . . .	224, 225	267	271 (line 117)	278	280	282	289
New Salem . . .	246, 247	269	270 (line 26)	279	280	283	291
Norfolk . . .	180, 181	265	—	275	280	283	287
North Andover . . .	110, 111	131	133 (line 78)	135	136	137	141
North Attleborough . . .	98, 99	130	133 (line 85)	134	136	137	140
Northborough . . .	178, 179	265	270 (line 19)	275	280	281	287
Northbridge . . .	100, 101	130	132 (line 35)	135	136	137	140
North Brookfield . . .	162, 163	264	271 (line 142)	275	280	281	286
Northfield . . .	192, 193	266	270 (line 55)	276	280	282	288
North Reading . . .	168, 169	265	270 (line 14)	275	280	281	287
Norton . . .	166, 167	265	270 (line 53)	275	280	281	287
Norwell . . .	192, 193	266	270 (line 31)	276	280	282	288
Norwood . . .	88, 89	130	132 (line 5)	134	136	137	140
Oak Bluffs . . .	204, 205	267	271 (line 83)	277	280	282	289
Oakham . . .	240, 241	268	—	278	280	283	290
Orange . . .	122, 123	131	132 (line 38)	135	136	137	141
Orleans . . .	206, 207	267	270 (line 42)	277	280	282	289
Otis . . .	244, 245	269	—	279	280	283	291
Oxford . . .	148, 149	264	270 (line 68)	274	280	281	286
Palmer . . .	100, 101	130	133 (line 70)	135	136	137	140
Paxton . . .	228, 229	268	270 (line 7)	278	280	283	290
Pelham . . .	236, 237	268	—	278	280	283	290
Pembroke . . .	198, 199	266	270 (line 9)	276	280	282	288
Pepperell . . .	164, 165	265	271 (line 108)	275	280	281	287
Peru . . .	256, 257	269	—	279	280	283	291
Petersham . . .	226, 227	268	271 (line 152)	278	280	282	290
Phillipston . . .	236, 237	268	271 (line 145)	278	280	283	290
Plainfield . . .	248, 249	269	—	279	280	283	291
Plainville . . .	214, 215	267	271 (line 96)	277	280	283	289
Plymouth . . .	92, 93	130	132 (line 62)	134	136	137	140
Plympton . . .	236, 237	268	271 (line 100)	278	280	283	290
Princeton . . .	232, 233	268	271 (line 85)	278	280	283	290
Provincetown . . .	156, 157	264	271 (line 99)	274	280	281	286
Randolph . . .	108, 109	131	132 (line 28)	135	136	137	141
Raynham . . .	188, 189	266	271 (line 135)	276	280	282	288
Reading . . .	96, 97	130	132 (line 14)	134	136	137	140
Rehoboth . . .	170, 171	265	270 (line 30)	275	280	281	287
Richmond . . .	234, 235	268	270 (line 71)	278	280	283	290
Rochester . . .	214, 215	267	—	277	280	283	289
Rockland . . .	104, 105	131	132 (line 19)	135	136	137	141
Rockport . . .	158, 159	264	270 (line 20)	274	280	281	286
Rowe . . .	252, 253	269	271 (line 137)	279	280	283	291
Rowley . . .	204, 205	267	271 (line 149)	277	280	282	289
Royalston . . .	228, 229	268	270 (line 40)	278	280	283	290
Russell . . .	216, 217	267	270 (line 57)	277	280	282	289
Rutland . . .	186, 187	266	270 (line 23)	276	280	282	288
Salisbury . . .	178, 179	265	271 (line 131)	275	280	281	287
Sandisfield . . .	242, 243	268	—	279	280	283	290
Sandwich . . .	210, 211	267	272 (line 162)	277	280	282	289
Saugus . . .	90, 91	130	132 (line 8)	134	136	137	140
Savoy . . .	248, 249	269	271 (line 153)	279	280	283	291

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